

# WREN HALL

England & Wales · Charity number 522936

## Details

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Other names	HONILEY VILLAGE HALL, WREN HALL
Status	Registered
Legal form	Other
Registered	1968-01-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** 2 Haseley Grange  
Birmingham Road  
Haseley  
Warwick  
CV35 7HW

**Phone** 01926485184

**Website** [www.wrenhall.org](http://www.wrenhall.org)

## Activities

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**Objects:** VILLAGE HALL

**Activities:** To develop and maintain resources that are used to organise events and activities that stimulate the widest possible involvement of people within the villages of Beausale, Haseley, Honiley and Wroxall.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** HONILEY AND THE NEIGHBOURHOOD
- Warwickshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,672	£35,438	-	-
2023-12-31	£63,692	£61,777	-	-
2022-12-31	£49,020	£40,179	-	-
2021-12-31	£54,292	£29,470	-	-
2020-12-31	£137,979	£21,104	-	-

## Trustees

Name	Role	Appointed
<b>Martin Wood</b>	Chair	2024-02-21
Christine Marie Silvester		2020-06-02
Denise Gumley		2024-03-13
HUW BENJAMIN JONES		
Moira Diane Wood		2024-02-21
Nicola Forty		2024-02-21
RICHARD JAMES SLATEM		
Richard Price		2024-02-21
Roger David Forty		2023-11-15

**WREN HALL**

England & Wales - Charity number 522936

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# Accounts

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Wren Hall

Report and Financial Statements

31 December 2024

Charity number: 522936

**Wren Hall  
Report and Financial Statements  
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## **Wren Hall**

### **Legal and administrative information**

#### **Trustees**

Ms N Forty **	Secretary	Appointed 21 February 2024
Mr R Forty	Bookings	
Ms D Gumley **	Events	Appointed 13 March 2024
Mr H B Jones *		
Mr R Price **	Treasurer	Appointed 21 February 2024
Ms C Silvester		
Mr R J Slatem *		
Ms D Wood **	Website	Appointed 21 February 2024
Mr M Wood **	Chair	Appointed 21 February 2024

\* Trustee holding title to freehold land and buildings per the H M Land Registry, although transferral to the Official Custodian is in progress, see note 9.

\*\* Committee member prior to appointment as Trustee

#### **Address**

Wren Hall  
School Lane  
Wroxall  
Warwickshire  
CV35 7NF

#### **Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

#### **Bankers**

HSBC Bank PLC  
34 Poplar Road  
Solihull  
West Midlands  
B91 3AF

Shawbrook Bank Ltd  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

CCLA  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

Skipton Building Society  
The Bailey  
Skipton  
North Yorkshire  
BD23 1DN

## **Wren Hall**

### **Report of the Trustees for the year ended 31 December 2024**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

#### **Structure, Governance and Management**

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. Except as disclosed in note 2, no Trustees received remuneration from the Charity in the year ended 31 December 2024 (2023: nil).

The power to appoint Trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks. The day to day running of the Charity is undertaken by the Trustees.

#### **Objectives and activities**

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Board of Trustees seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

#### **Achievements and performance**

Wren Hall enjoyed another successful year in 2024. The aim of the Trustees is for the hall to be regularly used by the community. The regular hirers continued to support us. The Monday Lunch Club was held every two months and a film club was added to the calendar. In summary in 2024 there were:

- 17 Wren Hall events and the weekly Creative Café.
- 28 Sunday Teas which generated £21,000 of income for the charities who ran the sessions.
- 38 one-off events, including one wedding reception.
- 517 regular activity classes, including Yoga, Pilates, Zumba, an art group and a choir.

There was something happening at Wren Hall on 342 days of the year in 2024.

#### **Financial Review**

During the year ended 31 December 2024 the Charity received income mainly from room hire and events. Expenditure comprised mainly the cost of heating and maintaining the principal property. The Charity reported a surplus of £14,234 (2023: £1,915) for the year.

#### **Reserves policy**

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2024 the Charity had funds of £612,584 (2023: £598,350) of which £3,653 (2023: £6,921) were restricted.

Approved by the Trustees and signed on their behalf by:



Mr M Wood - Trustee

10th September 2025

Date

**Independent examiner's report  
To the Trustees of Wren Hall**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 4 to 12.

**Responsibilities and basis of report**

As the charity's Trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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.



16 September 2025

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**Dr J R Ayling BSc FCA**  
8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

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Date

**Wren Hall****Statement of Financial Activities for the year ended 31 December 2024**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	3	-	-	-	1,050
Charitable activities	4	30,443	1,840	32,283	48,988
Other trading activities	5	14,109	-	14,109	12,464
Investments		3,167	-	3,167	126
Other income		113	-	113	1,064
<b>Total income and endowments</b>		<b>47,832</b>	<b>1,840</b>	<b>49,672</b>	<b>63,692</b>
<b>Expenditure on:</b>					
Raising funds	6	7,923	5	7,928	4,097
Charitable activities	7	22,407	5,103	27,510	57,680
<b>Total expenditure</b>		<b>30,330</b>	<b>5,108</b>	<b>35,438</b>	<b>61,777</b>
<b>Net income / (expenditure)</b>		<b>17,502</b>	<b>(3,268)</b>	<b>14,234</b>	<b>1,915</b>
Transfers	12	-	-	-	-
<b>Net movement in funds</b>		<b>17,502</b>	<b>(3,268)</b>	<b>14,234</b>	<b>1,915</b>
Total funds brought forward	12	591,429	6,921	598,350	596,435
<b>Total funds carried forward</b>	<b>12</b>	<b>608,931</b>	<b>3,653</b>	<b>612,584</b>	<b>598,350</b>

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall  
Balance Sheet as at 31 December 2024**

	Notes	31 Dec 2024 £	31 Dec 2023 £
<b>Fixed assets</b>			
Tangible assets	9	517,700	521,783
<b>Current assets</b>			
Debtors	10	849	850
Cash at bank and in hand		97,011	86,178
		97,860	87,028
<b>Creditors: amounts falling due within one year</b>	11	(2,976)	(10,461)
<b>Net current assets</b>		94,884	76,567
<b>Total assets less current liabilities being total net assets</b>		612,584	598,350
<b>Funds</b>			
Restricted	12	3,653	6,921
Unrestricted	12	608,931	591,429
		612,584	598,350

Approved by the Trustees and signed on their behalf by:



Mr M Wood - Trustee

10th September 2025

Date

**Wren Hall**  
**Cashflow statement for the year ended 31 December 2024**

	<b>Year ended 31 Dec 2024</b>	<b>Year ended 31 Dec 2023</b>	
	£	£	
<b>Cash flows from operating activities</b>			
Net income	14,234	1,915	
Adjustments for:			
Depreciation	7,450	7,114	
Interest from investments	(3,167)	(126)	
Decrease / (increase) in debtors	1	(69)	
Decrease in creditors	(7,485)	(231)	
	<hr/>	<hr/>	
Net cash provided by operating activities	11,033	8,603	
<b>Cash flows from investing activities</b>			
Interest and dividends	3,167	126	
Purchase of fixed assets	(3,367)	(11,982)	
	<hr/>	<hr/>	
Net cash used in investing activities	(200)	(11,856)	
<b>Change in cash and cash equivalents in the year</b>			
	10,833	(3,253)	
<b>Cash and cash equivalents brought forward</b>			
	86,178	89,431	
<b>Cash and cash equivalents carried forward</b>			
	<hr/>	<hr/>	
	97,011	86,178	
<b>Analysis of cash and cash equivalents</b>			
Cash in hand	<hr/>	<hr/>	
	97,011	86,178	
<b>Analysis of changes in net debt and cash balances</b>			
	<b>At start of year</b>	<b>Cash flows</b>	<b>At end of year</b>
	£	£	£
Cash	<hr/>	<hr/>	<hr/>
	86,178	10,833	97,011

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**1 Accounting policies**

**{a} Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

**{b} Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c} Income recognition**

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

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has received government grants in respect of the refurbishment of Wren Hall. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**{d} Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e} Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f} Allocation of support and governance costs**

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**1 Accounting policies (continued)**

**{g} Fixed assets and depreciation**

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation
Freehold buildings	1% straight line
Fixtures and fittings	10% straight line

**2 Related party transactions and trustees' expenses and remuneration**

During the year ending 31 December 2024 payments of £3,621 (2023: £750) were made to Ms D Gumley (Trustee) for the research she performed on the Cookery Book project. £3,270 of the payments made in the current year had been accrued at 31 December 2023. With the exception of these payments to Ms D Gumley, the Trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the Trustees in the year totalled £nil (2023: £nil). There were no other related party transactions (2023: none).

Wren Hall employs no staff.

**3 Income and endowments from donations and legacies**

	Year ended 31 Dec 2024	Year ended 31 Dec 2023
	£	£
Donations	-	1,050

Donations receivable in 2023 were in respect of the restricted Bakers of Wroxall Creative Fund.

**4 Income and endowments from charitable activities**

	Year ended 31 Dec 2024	Year ended 31 Dec 2023
	£	£
Rental income		
Wren Hall room hire	28,029	25,356
Parish Room	-	100
	<u>28,029</u>	<u>25,456</u>
Grant income	-	6,940
Community projects		
Creative Café	1,046	1,052
Cookery book	1,840	15,540
Other	1,368	-
	<u>4,254</u>	<u>16,592</u>
	<u>32,283</u>	<u>48,988</u>

Grant income and community projects income arising from the Cookery book project are restricted.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

<b>5 Income and endowments from other trading activities</b>	<b>Year ended 31 Dec 2024</b>	<b>Year ended 31 Dec 2023</b>
	<b>£</b>	<b>£</b>
Sale of donated goods	-	100
Sunday teas	1,837	2,237
Other events	12,272	10,127
	<u>14,109</u>	<u>12,464</u>

<b>6 Expenditure on raising funds</b>	<b>Year ended 31 Dec 2024</b>	<b>Year ended 31 Dec 2023</b>
	<b>£</b>	<b>£</b>
Sunday teas	521	283
Other event costs	7,407	3,814
	<u>7,928</u>	<u>4,097</u>

Other event costs of £5 (2023: £5) were in respect of the restricted Mr Wood Trophy fund.

<b>7 Expenditure on charitable activities</b>	<b>Year ended 31 Dec 2024</b>	<b>Year ended 31 Dec 2023</b>
	<b>£</b>	<b>£</b>
Wren Hall expenditure		
Rates	142	108
Repairs and maintenance	3,239	17,712
Catering & cleaning	2,172	2,095
Water	529	286
Insurance	1,823	1,617
Electricity and gas	4,766	7,029
Telephone	428	367
Bank charges	284	329
Website costs	605	111
Depreciation	7,450	7,114
Charitable donation	-	1,775
Sundry expenses	284	1,301
	<u>21,722</u>	<u>39,844</u>
Community projects		
Cookery Book	723	16,811
Other	4,170	-
	<u>4,893</u>	<u>16,811</u>
Governance costs	895	1,025
	<u>27,510</u>	<u>57,680</u>

Depreciation costs include restricted expenses of £60 (2023: £60). Community project costs comprise restricted expenses of £4,893 (2023: £16,811). Repairs and maintenance costs include restricted expenses of £nil (2023: £14,690). Governance costs include restricted expenditure of £150 (2023: £nil). Total restricted expenses included within expenditure on charitable activities is £5,103 (2023: £31,561).

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**8 Allocation of support costs**

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs include £895 (2023: £1,025) in respect of the independent examiner's fee. No other fees were payable to the independent examiner (2023: £nil).

	Year ended 31 Dec 2024	Year ended 31 Dec 2023
	£	£
<b>Support cost</b>		
Depreciation	7,450	7,114
Governance costs	895	1,025
	<u>8,345</u>	<u>8,139</u>

**9 Tangible fixed assets**

	Freehold land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2024	541,091	68,571	609,662
Additions	-	3,367	3,367
Disposals	-	(3,773)	(3,773)
At 31 December 2024	<u>541,091</u>	<u>68,165</u>	<u>609,256</u>
<b>Depreciation</b>			
At 1 January 2024	56,986	30,893	87,879
Charge for the period	946	6,504	7,450
Disposals	-	(3,773)	(3,773)
At 31 December 2024	<u>57,932</u>	<u>33,624</u>	<u>91,556</u>
<b>Net book value</b>			
At 31 December 2024	<u>483,159</u>	<u>34,541</u>	<u>517,700</u>
At 31 December 2023	<u>484,105</u>	<u>37,678</u>	<u>521,783</u>

During 2024, the Trustees transferred the title deeds of the two properties to the Official Custodian. An application to update the H M Land Registry records to reflect this change was acknowledged by them on 11 November 2024. The H M Land Registry estimates completion of the update by 17 March 2026.

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2023: £46,500) which has not been depreciated.

**10 Debtors**

	31 Dec 2024	31 Dec 2023
	£	£
Trade debtors	849	748
Prepayments and accrued income	-	102
	<u>849</u>	<u>850</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

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

	<b>31 Dec 2024</b>	<b>31 Dec 2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>2,976</u>	<u>10,461</u>

Hall booking deposits of £1,749 which were received in the year ended 31 December 2024, but were for events to be held in the year ended 31 December 2025, were deferred at 31 December 2024. (Hall booking deposits of £2,024 which were received in the year ended 31 December 2023, but were for events to be held in the year ended 31 December 2024, were deferred at 31 December 2023).

	<b>£</b>
Deferred income at 1 January 2024	2,024
Additions during the year	1,749
Amounts released to income	(1,749)
Deferred income at 31 December 2024	<u>2,024</u>

**12 Summary of fund movements**

	<b>Fund balance b/f</b>	<b>Income &amp; endowments</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund balance c/f</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds					
General	591,429	47,832	(30,330)	-	608,931
Restricted funds					
Defibrillator Fund	180	-	(60)	-	120
Mr Wood Trophy Fund	125	-	(5)	-	120
BWCF	6,616	1,840	(5,043)	-	3,413
	<u>6,921</u>	<u>1,840</u>	<u>(5,108)</u>	<u>-</u>	<u>3,653</u>
Total funds	<u>598,350</u>	<u>49,672</u>	<u>(35,438)</u>	<u>-</u>	<u>612,584</u>

Defibrillator Fund: Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall.

Mr Wood Trophy Fund: Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual Autumn show.

BWCF (Bakers of Wroxall Creative Fund) A collaborative community project to produce a cookery book combining recipes with background family stories, memories and contemporary illustrations. The profits made from the project are to be used to fund future creative events.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**13 Analysis of net assets by fund**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	517,580	120	517,700
Current assets	94,327	3,533	97,860
Current liabilities	(2,976)	-	(2,976)
Fund balance	<u>608,931</u>	<u>3,653</u>	<u>612,584</u>

**14 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

**Wren Hall**  
**Additional information**

This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.

<b>1 Net event income</b>	<b>Year ended 31 Dec 2024 £</b>	<b>Year ended 31 Dec 2023 £</b>
<b>Events</b>		
Quiz	620	524
Monday Lunch Club	1,043	951
Film Club	(56)	-
D-day celebration	60	-
Barn Dance	704	-
Autumn show	946	719
Skittles	611	564
Pumpkin / Scarecrow competition	(30)	(33)
Christmas Wreath-Making Workshops	231	1,975
Christmas fair	1,186	996
Open Studios	-	1,067
Party on the Green	-	(150)
<b>Other general event costs</b>		
Licensing	(180)	(180)
Marketing	(270)	(120)
	<u>4,865</u>	<u>6,313</u>

**WREN HALL**

England & Wales - Charity number 522936

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# Accounts

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Wren Hall

Report and Financial Statements

31 December 2023

Charity number: 522936

**Wren Hall  
Report and Financial Statements  
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**Wren Hall**  
**Legal and administrative information**

**Trustees**

Ms N Forty **	Secretary	Appointed 21 February 2024
Mr R Forty **	Bookings	Appointed 15 November 2023
Ms D Gumley **	Events	Appointed 13 March 2024
Mr H B Jones *		
Mr R Price **	Treasurer	Appointed 21 February 2024
Ms C Silvester		
Mr R J Slatem *		
Ms D Wood **	Website	Appointed 21 February 2024
Mr M Wood **	Chair	Appointed 21 February 2024

\* Trustee holding title to freehold land and buildings at Wren Hall, School Lane, Wroxall, Warwick CV35 7NF

\*\* Committee member prior to appointment as Trustee

**Address**

Wren Hall  
School Lane  
Wroxall  
Warwickshire  
CV35 7NF

**Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

**Bankers**

HSBC Bank PLC  
34 Poplar Road  
Solihull  
West Midlands  
B91 3AF

Shawbrook Bank Ltd  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

CCLA  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

Skipton Building Society  
The Bailey  
Skipton  
North Yorkshire  
BD23 1DN

## **Wren Hall**

### **Report of the Trustees for the year ended 31 December 2023**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

#### **Structure, Governance and Management**

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. Except as disclosed in note 2, no Trustees received remuneration from the Charity in the year ended 31 December 2023 (2022: nil).

The power to appoint Trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks. The day to day running of the Charity has been delegated to the Wren Hall Committee. During 2023 and 2024 all Committee members were formally appointed as Trustees.

#### **Objectives and activities**

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Management Committee / Board of Trustees seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

#### **Achievements and performance**

When Wren Hall was refurbished in 2020 the aim was for it to be used extensively by the local community. During 2023, there were:

- 15 Wren Hall events, including the launch of the recipe book 'The Baker's of Wroxall'.
- 26 Sunday Teas which generated £15,000 of income for the charities who ran the sessions.
- 38 one-off events, including one wedding reception.
- 574 regular activity classes, including Yoga, Pilates, Zumba, a drama group and a choir.

There was something happening at Wren Hall on 335 days of the year in 2023.

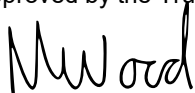
#### **Financial Review**

During the year ended 31 December 2023 the Charity received income mainly from grants, room hire and events. Expenditure comprised mainly the cost of heating and maintaining the principal property. The Charity reported a surplus of £1,915 (2022: £8,841) for the year.

#### **Reserves policy**

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2023 the Charity had funds of £598,350 (2022: £596,435) of which £6,921 (2022: £7,207) were restricted.

Approved by the Trustees and signed on their behalf by:



Mr M Wood - Trustee

16th September 2024

Date

**Independent examiner's report  
To the Trustees of Wren Hall**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023 which are set out on pages 4 to 12.

**Responsibilities and basis of report**

As the charity's Trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the 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.



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**Dr J R Ayling BSc FCA**  
8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

17 September 2024

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Date

**Wren Hall**  
**Statement of Financial Activities for the year ended 31 December 2023**

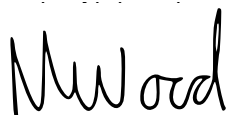
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	-	1,050	1,050	150
Charitable activities	4	26,508	22,480	48,988	32,640
Other trading activities	5	12,464	-	12,464	15,953
Investments		126	-	126	77
Other income		1,064	-	1,064	200
<b>Total income and endowments</b>		<b>40,162</b>	<b>23,530</b>	<b>63,692</b>	<b>49,020</b>
<b>Expenditure on:</b>					
Raising funds	6	4,092	5	4,097	7,607
Charitable activities	7	26,119	31,561	57,680	32,572
<b>Total expenditure</b>		<b>30,211</b>	<b>31,566</b>	<b>61,777</b>	<b>40,179</b>
<b>Net income / (expenditure)</b>		<b>9,951</b>	<b>(8,036)</b>	<b>1,915</b>	<b>8,841</b>
Transfers	12	(7,750)	7,750	-	-
<b>Net movement in funds</b>		<b>2,201</b>	<b>(286)</b>	<b>1,915</b>	<b>8,841</b>
Total funds brought forward	12	589,228	7,207	596,435	587,594
<b>Total funds carried forward</b>	<b>12</b>	<b>591,429</b>	<b>6,921</b>	<b>598,350</b>	<b>596,435</b>

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall**  
**Balance Sheet as at 31 December 2023**

	Notes	31 Dec 2023 £	31 Dec 2022 £
<b>Fixed assets</b>			
Tangible assets	9	521,783	516,915
<b>Current assets</b>			
Debtors	10	850	781
Cash at bank and in hand		86,178	89,431
		87,028	90,212
<b>Creditors: amounts falling due within one year</b>	11	(10,461)	(10,692)
<b>Net current assets</b>		76,567	79,520
<b>Total assets less current liabilities being total net assets</b>		598,350	596,435
<b>Funds</b>			
Restricted	12	6,921	7,207
Unrestricted	12	591,429	589,228
		598,350	596,435

Approved by the Trustees and signed on their behalf by:



Mr M Wood - Trustee

16th September 2024

Date

**Wren Hall**  
**Cashflow statement for the year ended 31 December 2023**

	Year ended 31 Dec 2023 £	Year ended 31 Dec 2022 £	
<b>Cash flows from operating activities</b>			
Net income	1,915	8,841	
Adjustments for:			
Depreciation	7,114	15,401	
Interest from investments	(126)	(77)	
(Increase) / decrease in debtors	(69)	442	
(Decrease) / increase in creditors	(231)	7,869	
	<hr/>	<hr/>	
Net cash provided by operating activities	8,603	32,476	
<b>Cash flows from investing activities</b>			
Interest and dividends	126	77	
Purchase of fixed assets	(11,982)	(1,385)	
	<hr/>	<hr/>	
Net cash used in investing activities	(11,856)	(1,308)	
<b>Change in cash and cash equivalents in the year</b>			
	(3,253)	31,168	
<b>Cash and cash equivalents brought forward</b>			
	89,431	58,263	
<b>Cash and cash equivalents carried forward</b>			
	<hr/>	<hr/>	
	86,178	89,431	
<b>Analysis of cash and cash equivalents</b>			
Cash in hand	<hr/>	<hr/>	
	86,178	89,431	
<b>Analysis of changes in net debt and cash balances</b>			
	At start of year £	Cash flows £	At end of year £
Cash	<hr/>	<hr/>	<hr/>
	89,431	(3,253)	86,178

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

**1 Accounting policies**

**{a} Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

**{b} Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c} Income recognition**

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

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has received government grants in respect of the refurbishment of Wren Hall. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**{d} Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e} Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f} Allocation of support and governance costs**

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

**1 Accounting policies (continued)**

**{g} Fixed assets and depreciation**

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation
Freehold buildings	2% straight line (until 31 December 2022)
Freehold buildings	1% straight line (from 1 January 2023)
Fixtures and fittings	10% straight line

**2 Related party transactions and trustees' expenses and remuneration**

During the year ending 31 December 2023 a payment of £750 (2022: £nil) was made to Ms D Gumley (Committee member / Trustee) for the research she performed on the Bakers of Wroxall Creative Fund (previously called the Cookery Book) project. Further payments totalling £3,270 have been accrued at 31 December 2023 (2022: £nil) and paid during the year ending 31 December 2024. With the exception of these payments to Ms D Gumley, the Trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the Trustees in the year totalled £nil (2022: £nil). There were no other related party transactions (2022: none).

Wren Hall employs no staff.

**3 Income and endowments from donations and legacies**

	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Dec 2023</b>	<b>31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Donations	<u>1,050</u>	<u>150</u>

Donations received in both 2023 and 2022 were in respect of the restricted Bakers of Wroxall Creative Fund.

**4 Income and endowments from charitable activities**

	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Dec 2023</b>	<b>31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Rental income		
Wren Hall room hire	25,356	18,715
Parish Room	100	100
	<u>25,456</u>	<u>18,815</u>
Grant income		
General fund	-	3,167
Wren Hall fund	6,940	3,060
Community project - Cookery Book	-	6,986
	<u>6,940</u>	<u>13,213</u>
Community projects		
Creative Café	1,052	612
Cook book	15,540	-
	<u>16,592</u>	<u>612</u>
	<u>48,988</u>	<u>32,640</u>

Grant income of £6,940 (2022: £10,046) and community projects income of £15,540 (2022: £nil) are restricted.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

<b>5 Income and endowments from other trading activities</b>	<b>Year ended 31 Dec 2023</b>	<b>Year ended 31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Sale of donated goods	100	-
Sunday teas	2,237	1,257
Other events	10,127	14,696
	<u>12,464</u>	<u>15,953</u>

Other events income includes a restricted sum of £nil (2022: £275) in respect of the restricted Bakers of Wroxall Creative Fund.

<b>6 Expenditure on raising funds</b>	<b>Year ended 31 Dec 2023</b>	<b>Year ended 31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Sunday teas	283	238
Other event costs	3,814	7,369
	<u>4,097</u>	<u>7,607</u>

Other event costs of £5 (2022: £nil) were in respect of the restricted Mr Wood Trophy fund.

<b>7 Expenditure on charitable activities</b>	<b>Year ended 31 Dec 2023</b>	<b>Year ended 31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Wren Hall expenditure		
Rates	108	441
Repairs and maintenance	17,712	6,418
Catering & cleaning	2,095	1,741
Water	286	173
Insurance	1,617	1,527
Electricity and gas	7,029	1,866
Telephone	367	355
Bank charges	329	305
Website costs	111	454
Loss on disposal of fixed assets	-	-
Depreciation	7,114	15,401
Charitable donation	1,775	2,001
Sundry expenses	1,301	490
	<u>39,844</u>	<u>31,172</u>
Community projects		
Creative café	-	11
Cookery Book	16,811	574
	<u>16,811</u>	<u>585</u>
Governance costs	1,025	815
	<u>57,680</u>	<u>32,572</u>

Depreciation costs include restricted expenses of £60 (2022: £60). Community project costs include restricted expenses of £16,811 (2022: £574). Repairs and maintenance costs include restricted expenses of £14,690 (2022: £3,060). Total restricted expenses included within expenditure on charitable activities is £31,561 (2022: £3,694).

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

**8 Allocation of support costs**

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs include £1,025 (2022: £815) in respect of the independent examiner's fee. No other fees were payable to the independent examiner (2022: £nil).

	<b>Year ended 31 Dec 2023</b>	<b>Year ended 31 Dec 2022</b>
<b>Support cost</b>	<b>£</b>	<b>£</b>
Depreciation	7,114	15,401
Governance costs	1,025	815
	<u>8,139</u>	<u>16,216</u>

**9 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2023	534,591	63,089	597,680
Additions	6,500	5,482	11,982
At 31 December 2023	<u>541,091</u>	<u>68,571</u>	<u>609,662</u>
<b>Depreciation</b>			
At 1 January 2023	56,040	24,725	80,765
Charge for the period	946	6,168	7,114
At 31 December 2023	<u>56,986</u>	<u>30,893</u>	<u>87,879</u>
<b>Net book value</b>			
At 31 December 2023	<u>484,105</u>	<u>37,678</u>	<u>521,783</u>
At 31 December 2022	<u>478,551</u>	<u>38,364</u>	<u>516,915</u>

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2022: £46,500) which has not been depreciated.

**10 Debtors**

	<b>31 Dec 2023</b>	<b>31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	748	568
Prepayments and accrued income	102	213
	<u>850</u>	<u>781</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

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

	<b>31 Dec 2023</b>	<b>31 Dec 2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>10,461</u>	<u>10,692</u>

Hall booking deposits of £2,024 which were received in the year ended 31 December 2023, but were for events to be held in the year ended 31 December 2024, were accrued at 31 December 2023. (Hall booking deposits of £1,202 which were received in the year ended 31 December 2022, but were for events to be held in the year ended 31 December 2023, were accrued at 31 December 2022).

Further income deferred at 31 December 2022 comprised £856 received from ticket sales for events taking place in the year ending 31 December 2023 and National Lottery grant income of £6,940 which was received in the year ended 31 December 2022, but was unspent at 31 December 2022. There was no further deferred income at 31 December 2023.

	<b>£</b>
Deferred income at 1 January 2023	8,998
Additions during the year	2,024
Amounts released to income	(8,998)
Deferred income at 31 December 2023	<u>2,024</u>

**12 Summary of fund movements**

	<b>Fund balance b/f</b>	<b>Income &amp; endowments</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund balance c/f</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds					
General	589,228	40,162	(30,211)	(7,750)	591,429
Restricted funds					
Wren Hall Fund	-	6,940	(14,690)	7,750	-
Defibrillator Fund	240	-	(60)	-	180
Mr Wood Trophy Fund	130	-	(5)	-	125
BWCF	6,837	16,590	(16,811)	-	6,616
	<u>7,207</u>	<u>23,530</u>	<u>(31,566)</u>	<u>7,750</u>	<u>6,921</u>
Total funds	<u>596,435</u>	<u>63,692</u>	<u>(61,777)</u>	<u>-</u>	<u>598,350</u>

Wren Hall Fund: Grants and donations towards the purchase and redevelopment of Wren Hall.

Defibrillator Fund: Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall.

Mr Wood Trophy Fund: Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual Autumn show.

BWCF (Bakers of Wroxall Creative Fund) *Previously called cookery book fund* A collaborative community project to produce a cookery book combining recipes with background family stories, memories and contemporary illustrations. The profits made from the project are to be used to fund future creative events.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2023**

<b>13 Analysis of net assets by fund</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	521,603	180	521,783
Current assets	80,061	6,967	87,028
Current liabilities	(10,461)	-	(10,461)
Fund balance	<u>591,203</u>	<u>6,921</u>	<u>598,350</u>

**14 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

**Wren Hall**  
**Additional information**

This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.

<b>1 Net event income</b>	<b>Year ended 31 Dec 2023 £</b>	<b>Year ended 31 Dec 2022 £</b>
Wren Hall events		
Quiz	524	334
Lunch Club	951	908
Party on the Green	(150)	454
Marquee on the Green	-	389
Christmas Wreath-Making Workshops	1,975	1,701
Skittles	564	640
Open Studios	1,067	1,198
Christmas fair	996	1,050
Autumn show	719	543
Pumpkin / Scarecrow competition	(33)	-
Live and Local		
Nikipedia / Confessions of a Teletubby	-	95
George Egg	-	309
The Frozen Roman	-	141
Children's Theatre	-	36
Other general event costs		
Licensing	(180)	(213)
Marketing	(120)	(258)
	<u>6,313</u>	<u>7,327</u>

**WREN HALL**

England & Wales - Charity number 522936

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# Accounts

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Wren Hall

Report and Financial Statements

31 December 2022

Charity number: 522936

**Wren Hall  
Report and Financial Statements  
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Report of the Independent Examiner	3
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Notes forming part of the financial statements	7 - 11
Additional information	12

**Wren Hall**  
**Legal and administrative information**

**Trustees**

Mr H B Jones \*  
Ms C Silvester  
Mr R J Slatem \*

\* Trustee holding title to freehold land and buildings at Wren Hall, School Lane, Wroxall,  
Warwick CV35 7NF

**Committee**

Mr M Wood	Chair
Ms N Forty	Secretary
Mr R Price	Treasurer
Mr R Forty	Bookings
Ms D Wood	Website
Ms D Gumley	Events

**Address**

Wren Hall  
School Lane  
Wroxall  
Warwickshire  
CV35 7NF

**Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

**Bankers**

HSBC Bank PLC  
34 Poplar Road  
Solihull  
West Midlands  
B91 3AF

CCLA  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

Shawbrook Bank Ltd  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

## **Wren Hall**

### **Report of the Trustees for the year ended 31 December 2022**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

#### **Structure, Governance and Management**

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. No trustees received remuneration from the Charity in the year ended 31 December 2022 (2021: nil).

The power to appoint trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks. The day to day running of the Charity is delegated to the Wren Hall Committee.

#### **Objectives and activities**

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Management Committee seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

#### **Achievements and performance**

2022 was the first full year of operation since the refurbishment of Wren Hall was completed. Our aim was to create a space which would be well-utilised by the local community such that the income generated covered the day-to-day running of the hall. During the year there were 18 events organised by Wren Hall, 19 Sunday Teas afternoons run by local charities, 34 one-off bookings and 565 regular activity classes.

#### **Financial Review**

During the year ended 31 December 2022 the Charity received income mainly from grants, room hire and events. Expenditure comprised mainly the cost of maintaining and improving the principal property. The Charity reported a surplus of £8,841 (2021: £24,822).

#### **Reserves policy**

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2022 the Charity had funds of £596,435 (2021: £587,594) of which £7,207 (2021: £435) were restricted.

Approved by the Trustees and signed on their behalf by:



Mr R J Slatem - Trustee

13 September 2023

Date

## **Independent examiner's report To the Trustees of Wren Hall**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 which are set out on pages 4 to 11.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the 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.



13 September 2023

---

**Dr J R Ayling BSc FCA**  
8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

---

Date

**Wren Hall****Statement of Financial Activities for the year ended 31 December 2022**


	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	3	-	150	150	105
Charitable activities	4	22,594	10,046	32,640	44,303
Other trading activities	5	15,678	275	15,953	9,739
Investments		77	-	77	18
Other income		200	-	200	127
Total income and endowments		<u>38,549</u>	<u>10,471</u>	<u>49,020</u>	<u>54,292</u>
<b>Expenditure on:</b>					
Raising funds	6	7,602	5	7,607	3,781
Charitable activities	7	28,878	3,694	32,572	25,689
Total expenditure		<u>36,480</u>	<u>3,699</u>	<u>40,179</u>	<u>29,470</u>
<b>Net income</b>		2,069	6,772	8,841	24,822
Transfers	12	-	-	-	-
<b>Net movement in funds</b>		2,069	6,772	8,841	24,822
Total funds brought forward	12	587,159	435	587,594	562,772
<b>Total funds carried forward</b>	12	<u>589,228</u>	<u>7,207</u>	<u>596,435</u>	<u>587,594</u>

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall  
Balance Sheet as at 31 December 2022**

	Notes	31 Dec 2022 £	31 Dec 2021 £
<b>Fixed assets</b>			
Tangible assets	9	516,915	530,931
<b>Current assets</b>			
Debtors	10	781	1,223
Cash at bank and in hand		89,431	58,263
		90,212	59,486
<b>Creditors: amounts falling due within one year</b>	11	(10,692)	(2,823)
<b>Net current assets</b>		79,520	56,663
<b>Total assets less current liabilities being total net assets</b>		596,435	587,594
<b>Funds</b>			
Restricted	12	7,207	435
Unrestricted	12	589,228	587,159
		596,435	587,594

Approved by the Trustees and signed on their behalf by:

  
\_\_\_\_\_

Mr R J Slatem - Trustee

13 September 2023  
\_\_\_\_\_

Date

**Wren Hall**  
**Cashflow statement for the year ended 31 December 2022**

	Year ended 31 Dec 2022 £	Year ended 31 Dec 2021 £	
<b>Cash flows from operating activities</b>			
Net income	8,841	24,822	
Adjustments for:			
Depreciation	15,401	15,264	
Interest from investments	(77)	(18)	
Decrease / (increase) in debtors	442	(277)	
Increase in creditors	7,869	733	
	<hr/>	<hr/>	
Net cash provided by operating activities	32,476	40,524	
	<hr/>	<hr/>	
<b>Cash flows from investing activities</b>			
Interest and dividends	77	18	
Purchase of fixed assets	(1,385)	(14,641)	
	<hr/>	<hr/>	
Net cash used in investing activities	(1,308)	(14,623)	
	<hr/>	<hr/>	
<b>Change in cash and cash equivalents in the year</b>	31,168	25,901	
<b>Cash and cash equivalents brought forward</b>	58,263	32,362	
	<hr/>	<hr/>	
<b>Cash and cash equivalents carried forward</b>	89,431	58,263	
	<hr/>	<hr/>	
<b>Analysis of cash and cash equivalents</b>			
Cash in hand	<hr/> 89,431	<hr/> 58,263	
	<hr/>	<hr/>	
<b>Analysis of changes in net debt and cash balances</b>			
	At start of year £	Cash flows £	At end of year £
<b>Cash</b>	<hr/> 58,263	<hr/> 31,168	<hr/> 89,431

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2022**

**1 Accounting policies**

**{a} Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

**{b} Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c} Income recognition**

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

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has received government grants in respect of the refurbishment of Wren Hall. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**{d} Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e} Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f} Allocation of support and governance costs**

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2022**

**1 Accounting policies (continued)**

**{g} Fixed assets and depreciation**

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation
Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

**2 Related party transactions and trustees' expenses and remuneration**

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil). There were no other related party transactions (2021: none).

Wren Hall employs no staff.

**3 Income and endowments from donations and legacies**

	Year ended 31 Dec 2022 £	Year ended 31 Dec 2021 £
Donations	150	105

Donations received in 2022 were in respect of the restricted Cookery Book fund (2021: £nil).

**4 Income and endowments from charitable activities**

	Year ended 31 Dec 2022 £	Year ended 31 Dec 2021 £
Rental income		
Wren Hall room hire	18,715	16,394
Parish Room	100	-
	<u>18,815</u>	<u>16,394</u>
Grant income		
General fund	3,167	21,135
Wren Hall fund	3,060	6,774
Community project - Cookery Book	6,986	-
	<u>13,213</u>	<u>27,909</u>
Community project - Creative Café	612	-
	<u>32,640</u>	<u>44,303</u>

Grant income of £10,046 (2021: £6,774) is restricted.

**5 Income and endowments from other trading activities**

	Year ended 31 Dec 2022 £	Year ended 31 Dec 2021 £
Sunday teas	1,257	1,956
Other events	14,696	7,783
	<u>15,953</u>	<u>9,739</u>

Other events income includes a restricted sum of £275 (2021: £nil) in respect of the restricted Cookery Book fund.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2022**

<b>6 Expenditure on raising funds</b>	<b>Year ended 31 Dec 2022</b>	<b>Year ended 31 Dec 2021</b>
	£	£
Sunday teas	238	202
Other event costs	7,369	3,579
	<u>7,607</u>	<u>3,781</u>

Other event costs of £5 (2021: £nil) were in respect of the restricted Mr Wood Trophy fund.

<b>7 Expenditure on charitable activities</b>	<b>Year ended 31 Dec 2022</b>	<b>Year ended 31 Dec 2021</b>
	£	£
Wren Hall expenditure		
Rates	441	97
Waste removal	-	-
Repairs and maintenance	6,418	2,541
Catering & cleaning	1,741	1,449
Water	173	79
Insurance	1,527	1,522
Electricity and gas	1,866	1,787
Telephone	355	307
Bank charges	305	233
Website costs	454	295
Depreciation	15,401	15,264
Charitable donation	2,001	330
Sundry expenses	490	253
	<u>31,172</u>	<u>24,157</u>
Community projects		
Creative café	11	-
Cookery Book	574	-
Community weave	-	766
	<u>585</u>	<u>766</u>
Governance costs	815	766
	<u>32,572</u>	<u>25,689</u>

Depreciation costs include restricted expenses of £60 (2021: £90). Community project costs include restricted expenses of £574 (2021: £766). Repairs and maintenance costs include restricted expenses of £3,060 (2021: £nil). Total restricted expenses included within expenditure on charitable activities is £3,694 (2021: £856).

**8 Allocation of support costs**

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs include £815 (2021: £750) in respect of the independent examiner's fee. No other fees were payable to the independent examiner (2021: £nil).

<b>Support cost</b>	<b>Year ended 31 Dec 2022</b>	<b>Year ended 31 Dec 2021</b>
	£	£
Depreciation	15,401	15,264
Governance costs	815	766
	<u>16,216</u>	<u>16,030</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2022**

**9 Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2022	534,591	61,704	596,295
Additions	-	1,385	1,385
At 31 December 2022	<u>534,591</u>	<u>63,089</u>	<u>597,680</u>
<b>Depreciation</b>			
At 1 January 2022	46,278	19,086	65,364
Charge for the period	9,762	5,639	15,401
At 31 December 2022	<u>56,040</u>	<u>24,725</u>	<u>80,765</u>
<b>Net book value</b>			
At 31 December 2022	<u>478,551</u>	<u>38,364</u>	<u>516,915</u>
At 31 December 2021	<u>488,313</u>	<u>42,618</u>	<u>530,931</u>

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2021: £46,500) which has not been depreciated.

**10 Debtors**

	<b>31 Dec 2022</b>	<b>31 Dec 2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	568	806
Prepayments and accrued income	213	417
	<u>781</u>	<u>1,223</u>

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

	<b>31 Dec 2022</b>	<b>31 Dec 2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>10,692</u>	<u>2,823</u>

Hall booking deposits of £1,202 which were received in the year ended 31 December 2022, but were for events to be held in the year ended 31 December 2023, were accrued at 31 December 2022. Hall booking deposits of £933 which were received in the year ended 31 December 2021, but were for events to be held in the year ended 31 December 2022, were accrued at 31 December 2021.

£856 received from ticket sales in the year ended 31 December 2022 for events taking place in the year ending 31 December 2023 have been deferred at 31 December 2022.

National Lottery grant income of £6,940 which was received in the year ended 31 December 2022, but was unspent at 31 December 2022, has been deferred to the year ending 31 December 2023.

	<b>£</b>
Deferred income at 1 January 2022	933
Additions during the year	8,998
Amounts released to income	(933)
Deferred income at 31 December 2022	<u>8,998</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2022**

**12 Summary of fund movements**

	Fund balance b/f £	Income & endowments £	Expenditure £	Transfers £	Fund balance c/f £
Unrestricted funds					
General	587,159	38,549	(36,480)	-	589,228
Restricted funds					
Wren Hall Fund					
<i>National Lottery grant</i>	-	3,060	(3,060)	-	-
Defibrillator Fund	300	-	(60)	-	240
Mr Wood Trophy Fund	135	-	(5)	-	130
Cookery Book	-	7,411	(574)	-	6,837
	<u>435</u>	<u>10,471</u>	<u>(3,699)</u>	<u>-</u>	<u>7,207</u>
<b>Total funds</b>	<u><b>587,594</b></u>	<u><b>49,020</b></u>	<u><b>(40,179)</b></u>	<u><b>-</b></u>	<u><b>596,435</b></u>

Wren Hall Fund: Grants and donations towards the purchase and redevelopment of Wren Hall.

Defibrillator Fund: Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall.

Mr Wood Trophy Fund: Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual Autumn show.

Cookery book Fund: A collaborative community project to produce a cookery book combining recipes with background family stories, memories and contemporary illustrations.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**13 Analysis of net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	516,675	240	516,915
Current assets	83,245	6,967	90,212
Current liabilities	(10,692)	-	(10,692)
Fund balance	<u>589,228</u>	<u>7,207</u>	<u>596,435</u>

**14 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

**Wren Hall**  
**Additional information**

This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.

<b>1 Net event income</b>	<b>Year ended 31 Dec 2022</b>	<b>Year ended 31 Dec 2021</b>
	<b>£</b>	<b>£</b>
Events		
Quiz	334	-
Lunch Club	908	-
Party on the Green	454	-
Marquee on the Green	389	-
Christmas Wreath-Making Workshops	1,701	-
Skittles	640	-
Open Studios	1,198	1,100
Christmas fair	1,050	862
Autumn show	543	799
Christmas carols	-	(21)
Grand Celebration	-	277
Colours fashion show	-	610
Live & local		
Nikipedia / Confessions of a Teletubby	95	-
George Egg	309	-
The Frozen Roman	141	-
Children's Theatre	36	-
Tiwikilin in Concert	-	161
Gibbon	-	263
Forgetmenot	-	82
Snow dancer	-	71
Other general event costs		
Licensing	(213)	-
Marketing	(258)	-
	<u>7,327</u>	<u>4,204</u>

**WREN HALL**

England & Wales - Charity number 522936

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# Accounts

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Wren Hall

Report and Financial Statements

31 December 2021

Charity number: 522936

**Wren Hall  
Report and Financial Statements  
Contents**

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**Wren Hall**  
**Legal and administrative information**

**Trustees**

Mr H B Jones \*  
Ms C Silvester  
Mr R J Slatem \*

\* Trustee holding title to freehold land and buildings at Wren Hall, School Lane, Wroxall,  
Warwick CV35 7NF

**Address**

Wren Hall  
School Lane  
Wroxall  
Warwickshire  
CV35 7NF

**Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

**Bankers**

HSBC Bank PLC  
34 Poplar Road  
Solihull  
West Midlands  
B91 3AF

CCLA  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

Shawbrook Bank Ltd  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

## **Wren Hall Report of the Trustees for the year ended 31 December 2021**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. No trustees received remuneration from the Charity in the year ended 31 December 2021 (2020: nil).

The power to appoint trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks.

### **Objectives and activities**

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Management Committee seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

### **Achievements and performance**

The internal refurbishment of Wren Hall was completed in 2021 with the addition of stage lighting and acoustic noise reduction panels. The COVID-19 pandemic prevented the usual range of activities but it was possible to hold a number of community events including a celebration to mark the opening of the hall which had been postponed from 2020.

### **Financial Review**

During the year ended 31 December 2021 the Charity received income mainly from grants, room hire and events. Expenditure comprised mainly the cost of maintaining and improving the principal property. The Charity reported a surplus of £24,822 (2020: £116,693).

### **Reserves policy**

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2021 the Charity had funds of £587,594 (2020: £562,772) of which £435 (2020: £1,270) were restricted.

Approved by the Trustees and signed on their behalf by:

  
Mr R J Slatem - Trustee

11/8/2022  
Date

**Independent examiner's report  
To the Trustees of Wren Hall**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 which are set out on pages 4 to 12.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the 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.



---

**Dr J R Ayling BSc FCA**  
8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

11 August 2022

---

Date

**Wren Hall**  
**Statement of Financial Activities for the year ended 31 December 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	4	105	-	105	5
Charitable activities	5	37,529	6,774	44,303	136,343
Other trading activities	6	9,739	-	9,739	1,102
Investments		18	-	18	139
Other income		127	-	127	208
Total income and endowments		<u>47,518</u>	<u>6,774</u>	<u>54,292</u>	<u>137,797</u>
<b>Expenditure on:</b>					
Raising funds	7	3,781	-	3,781	-
Charitable activities	8	24,833	856	25,689	21,104
Total expenditure		<u>28,614</u>	<u>856</u>	<u>29,470</u>	<u>21,104</u>
<b>Net income</b>		18,904	5,918	24,822	116,693
Transfers	13	6,753	(6,753)	-	-
<b>Net movement in funds</b>		25,657	(835)	24,822	116,693
Total funds brought forward	13	561,502	1,270	562,772	446,079
<b>Total funds carried forward</b>	13	<u>587,159</u>	<u>435</u>	<u>587,594</u>	<u>562,772</u>

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall  
Balance Sheet as at 31 December 2021**

	Notes	31 Dec 2021 £	31 Dec 2020 £
<b>Fixed assets</b>			
Tangible assets	10	530,931	531,554
<b>Current assets</b>			
Debtors	11	1,223	946
Cash at bank and in hand		58,263	32,362
		59,486	33,308
<b>Creditors: amounts falling due within one year</b>	12	(2,823)	(2,090)
<b>Net current assets</b>		56,663	31,218
<b>Total assets less current liabilities being total net assets</b>		587,594	562,772
<b>Funds</b>			
Restricted	13	435	1,270
Unrestricted	13	587,159	561,502
		587,594	562,772

Approved by the Trustees and signed on their behalf by:



Mr R J Slatem - Trustee

11/8/2022

Date

**Wren Hall****Cash flow statement for the year ended 31 December 2021**

	Year ended 31 Dec 2021 £	Year ended 31 Dec 2020 £	
<b>Cash flows from operating activities</b>			
Net income	24,822	116,693	
Adjustments for:			
Depreciation	15,264	13,844	
Interest from investments	(18)	(139)	
Loss on disposal of fixed assets	-	-	
(Increase) / decrease in debtors	(277)	105,886	
Decrease in creditors	733	(90,743)	
	<hr/>	<hr/>	
Net cash provided by operating activities	40,524	145,541	
	<hr/>	<hr/>	
<b>Cash flows from investing activities</b>			
Interest and dividends	18	139	
Proceeds from the sale of fixed assets	-	-	
Purchase of fixed assets	(14,641)	(212,329)	
	<hr/>	<hr/>	
Net cash used in investing activities	(14,623)	(212,190)	
	<hr/>	<hr/>	
<b>Change in cash and cash equivalents in the year</b>	25,901	(66,649)	
<b>Cash and cash equivalents brought forward</b>	32,362	99,011	
	<hr/>	<hr/>	
<b>Cash and cash equivalents carried forward</b>	58,263	32,362	
	<hr/>	<hr/>	
<b>Analysis of cash and cash equivalents</b>			
Cash in hand	58,263	32,362	
	<hr/>	<hr/>	
<b>Analysis of changes in net debt and cash balances</b>			
	At start of year £	Cash flows £	At end of year £
<b>Cash</b>	32,362	25,901	58,263
	<hr/>	<hr/>	<hr/>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

**1 Accounting policies**

**{a} Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

**{b} Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c} Income recognition**

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

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has received government grants in respect of the refurbishment of Wren Hall. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**{d} Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e} Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f} Allocation of support and governance costs**

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

**1 Accounting policies (continued)**

**{g} Fixed assets and depreciation**

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation
Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

**2 COVID-19 pandemic and going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The COVID-19 pandemic adversely affected the Charity's ability to raise funds through events and hall hire during 2020 as the hall was closed for much of the year. Due to the on-going effects of pandemic the hall remained closed until May 2021 and a number of grants were received from Warwick District Council to provide financial support. Most of the events which were held later in the year were subject to restricted numbers and social-distancing. It is hoped that there will be no further restrictions in 2022

**3 Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil). There were no other related party transactions (2020: none).

<b>4 Income and endowments from donations and legacies</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Donations	105	5

<b>5 Income and endowments from charitable activities</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Rental income		
Wren Hall room hire	16,394	2,041
Parish Room	-	-
Grant income	27,909	134,302
	<u>44,303</u>	<u>136,343</u>

Grant income of £6,774 (2020: £121,668) is restricted.

<b>6 Income and endowments from other trading activities</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Sunday teas	1,956	790
Other events	7,783	312
	<u>9,739</u>	<u>1,102</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

<b>7 Expenditure on raising funds</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Sunday teas	202	-
Event costs	3,579	-
	<u>3,781</u>	<u>-</u>

<b>8 Expenditure on charitable activities</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Wren Hall expenditure		
Rates	97	-
Waste removal	-	200
Repairs and maintenance	2,541	1,653
Catering & cleaning	1,449	-
Water	79	(139)
Insurance	1,522	1,449
Electricity and gas	1,787	685
Telephone	307	379
Bank charges	233	36
Loss on disposal of fixed assets	-	-
Depreciation	15,264	13,844
Charitable donation	330	-
Sundry expenses	253	179
	<u>24,157</u>	<u>18,932</u>
Community projects	766	1,471
Governance costs	766	701
	<u>25,689</u>	<u>21,104</u>

Included within depreciation costs are restricted expenses of £90 (2020: £354). Community project costs include £766 (2020: £484) in respect of restricted funds.

Wren Hall employs no staff.

**9 Allocation of support costs**

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs include £750 (2020: £701) in respect of the independent examiner's fee. No other fees were payable to the independent examiner (2020: £nil).

<b>Support cost</b>	<b>Year ended 31 Dec 2021</b>	<b>Year ended 31 Dec 2020</b>
	<b>£</b>	<b>£</b>
Depreciation	15,264	13,844
Governance costs	766	701
	<u>16,030</u>	<u>14,545</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

**10 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	534,591	47,063	581,654
Additions	-	14,641	14,641
At 31 December 2021	<u>534,591</u>	<u>61,704</u>	<u>596,295</u>
<b>Depreciation</b>			
At 1 January 2021	36,516	13,584	50,100
Charge for the period	9,762	5,502	15,264
At 31 December 2021	<u>46,278</u>	<u>19,086</u>	<u>65,364</u>
<b>Net book value</b>			
At 31 December 2021	<u>488,313</u>	<u>42,618</u>	<u>530,931</u>
At 31 December 2020	<u>498,075</u>	<u>33,479</u>	<u>531,554</u>

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2020: £46,500) which has not been depreciated.

**11 Debtors**

	<b>31 Dec 2021 £</b>	<b>31 Dec 2020 £</b>
Trade debtors	806	360
Prepayments and accrued income	417	586
	<u>1,223</u>	<u>946</u>

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

	<b>31 Dec 2021 £</b>	<b>31 Dec 2020 £</b>
Accruals and deferred income	<u>2,823</u>	<u>2,090</u>

Hall booking deposits of £933 which were received in the year ended 31 December 2021, but were for events to be held in the year ended 31 December 2022, were accrued at 31 December 2021. Hall booking deposits of £1,360 which were received in the year ended 31 December 2020, but were for events to be held in the year ended 31 December 2021, were accrued at 31 December 2020.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

**13 Summary of fund movements**

	Fund balance b/f £	Income & endowments £	Expenditure £	Transfers £	Fund balance c/f £
Unrestricted funds					
General	561,502	47,518	(28,614)	6,753	587,159
Restricted funds					
Wren Hall Fund					
<i>WDC RUCIS</i>	-	4,624	-	(4,624)	-
<i>AFB Foundation</i>	-	150	-	(150)	-
<i>Warwick County FD</i>	-	2,000	-	(2,000)	-
	-	6,774	-	(6,774)	-
Marquees Fund	30	-	(30)	-	-
Defibrillator Fund	360	-	(60)	-	300
Mr Wood Trophy Fund	135	-	-	-	135
Community Weave	745	-	(766)	21	-
	1,270	6,774	(856)	(6,753)	435
	<u>562,772</u>	<u>54,292</u>	<u>(29,470)</u>	<u>-</u>	<u>587,594</u>

Wren Hall Fund: Grants and donations towards the purchase and redevelopment of Wren Hall. The fund transfers are in respect of tangible fixed assets which have been purchased from this restricted fund but are held for general use.

Marquees Fund: Grant from Warwickshire County Council to fund the purchase of marquees for use in community events.

Defibrillator Fund: Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall.

Mr Wood Trophy Fund: Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual flower show.

Community Weave Grant from Warwick District Council for a Community Weave project.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2021**

**14 Analysis of net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	530,631	300	530,931
Current assets	59,351	135	59,486
Current liabilities	(2,823)	-	(2,823)
Fund balance	<u>587,159</u>	<u>435</u>	<u>587,594</u>

**15 Contractual commitment**

At 31 December 2020 the charity had a contractual commitment for refurbishment costs of £6,496 which were invoiced and paid during the year ended 31 December 2021. There were no contractual

**16 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

**Wren Hall**  
**Additional information**

This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.

<b>1 Net event income</b>	<b>Year ended 31 Dec 2021 £</b>	<b>Year ended 31 Dec 2020 £</b>
Events		
Grand Celebration	277	-
Colours fashion show	610	-
Open Studios	1,100	-
Christmas fair	862	-
Autumn show	799	-
Christmas carols	(21)	-
Barn dance	-	65
Xmas teas	-	225
Live & local		
Tiwkilin in Concert	161	-
Gibbon	263	-
Forgetmenot	82	-
Snow Dancer	71	-
Other	-	22
	<u>4,204</u>	<u>312</u>

**WREN HALL**

England & Wales - Charity number 522936

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# Accounts

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Wren Hall

Report and Financial Statements

31 December 2020

Charity number: 522936

**Wren Hall  
Report and Financial Statements  
Contents**

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**Wren Hall**  
**Legal and administrative information**

**Trustees**

Mr H B Jones \*  
Ms C Silvester (appointed 2 June 2020)  
Mr R J Slatem \*  
Mr C Tustin (resigned 2 June 2020)

\* Trustee holding title to freehold land and buildings at Wren Hall, School Lane, Wroxall,  
Warwick CV35 7NF

**Address**

Wren Hall  
School Lane  
Wroxall  
Warwickshire  
CV35 7NF

**Independent examiner**

Dr J R Ayling BSc FCA  
8 Troutbeck Avenue  
Leamington Spa  
Warwickshire  
CV32 6NE

**Bankers**

HSBC Bank PLC  
34 Poplar Road  
Solihull  
West Midlands  
B91 3AF

CCLA  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

Shawbrook Bank Ltd  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

Hampshire Trust Bank  
55 Bishopsgate  
London  
EC2N 3AS

## **Wren Hall Report of the Trustees for the year ended 31 December 2020**

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. No trustees received remuneration from the Charity in the year ended 31 December 2020 (2019: nil).

The power to appoint trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks.

### **Objectives and activities**

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Management Committee seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

### **Achievements and performance**

The program to update and improve Wren Hall has continued throughout the year with works mostly completed in 2020, but the COVID-19 pandemic has negatively impacted the Charity's ability to carry out its community events.

### **Financial Review**

During the year ended 31 December 2020 the Charity received income mainly from grants. Income usually received from donations, room hire and fundraising events was adversely affected by the COVID-19 pandemic. Expenditure comprised mainly the cost of maintaining and improving the principal property. The Charity reported a surplus of £116,693 (2019: £32,373).

### **Reserves policy**

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2020 the Charity had funds of £562,772 (2019: £446,079) of which £1,270 (2019: £24,192) were restricted.

Approved by the Trustees and signed on their behalf by:



Mr R J Slatem - Trustee



Date

**Independent examiner's report  
To the Trustees of Wren Hall**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020 which are set out on pages 4 to 12.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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.



10 September 2021

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**Dr J R Ayling BSc FCA**  
8 Troutbeck Avenue  
Leamington Spa  
CV32 6NE

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Date

**Wren Hall**  
**Statement of Financial Activities for the year ended 31 December 2020**


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>					
Donations and legacies	4	5	-	5	1,780
Charitable activities	5	14,675	121,668	136,343	38,504
Other trading activities	6	1,102	-	1,102	10,679
Investments		139	-	139	1,245
Other income		208	-	208	203
Total income and endowments		<u>16,129</u>	<u>121,668</u>	<u>137,797</u>	<u>52,411</u>
<b>Expenditure on:</b>					
Raising funds	7	-	-	-	4,821
Charitable activities	8	20,266	838	21,104	15,217
Total expenditure		<u>20,266</u>	<u>838</u>	<u>21,104</u>	<u>20,038</u>
<b>Net income / (expenditure)</b>		(4,137)	120,830	116,693	32,373
Transfers	13	<u>143,752</u>	<u>(143,752)</u>	-	-
<b>Net movement in funds</b>		139,615	(22,922)	116,693	32,373
Total funds brought forward	13	<u>421,887</u>	<u>24,192</u>	<u>446,079</u>	<u>413,706</u>
<b>Total funds carried forward</b>	13	<u>561,502</u>	<u>1,270</u>	<u>562,772</u>	<u>446,079</u>

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall  
Balance Sheet as at 31 December 2020**

	Notes	31 Dec 2020 £	31 Dec 2019 £
<b>Fixed assets</b>			
Tangible assets	10	531,554	333,069
<b>Current assets</b>			
Debtors	11	946	106,832
Cash at bank and in hand		32,362	99,011
		33,308	205,843
<b>Creditors: amounts falling due within one year</b>	12	(2,090)	(92,833)
<b>Net current assets</b>		31,218	113,010
<b>Total assets less current liabilities being total net assets</b>		562,772	446,079
<b>Funds</b>			
Restricted	13	1,270	24,192
Unrestricted	13	561,502	421,887
		562,772	446,079

Approved by the Trustees and signed on their behalf by:



Mr R J Slatem - Trustee



Date

**Wren Hall**  
**Cash flow statement for the year ended 31 December 2020**

	Year ended 31 Dec 2020 £	Year ended 31 Dec 2019 £	
<b>Cash flows from operating activities</b>			
Net income	116,693	32,373	
Adjustments for:			
Depreciation	13,844	7,579	
Interest from investments	(139)	(1,245)	
Loss on disposal of fixed assets	-	1,233	
Decrease / (increase) in debtors	105,886	(67,252)	
(Decrease) / increase in creditors	(90,743)	91,273	
	<hr/>	<hr/>	
Net cash provided by operating activities	145,541	63,961	
	<hr/>	<hr/>	
<b>Cash flows from investing activities</b>			
Interest and dividends	139	1,245	
Proceeds from the sale of fixed assets	-	554	
Purchase of fixed assets	(212,329)	(118,950)	
	<hr/>	<hr/>	
Net cash used in investing activities	(212,190)	(117,151)	
	<hr/>	<hr/>	
<b>Change in cash and cash equivalents in the year</b>	(66,649)	(53,190)	
<b>Cash and cash equivalents brought forward</b>	99,011	152,201	
	<hr/>	<hr/>	
<b>Cash and cash equivalents carried forward</b>	32,362	99,011	
	<hr/>	<hr/>	
<b>Analysis of cash and cash equivalents</b>			
Cash in hand	<hr/> 32,362	<hr/> 99,011	
	<hr/>	<hr/>	
<b>Analysis of changes in net debt and cash balances</b>			
	At start of year £	Cash flows £	At end of year £
<b>Cash</b>	<hr/> 99,011	<hr/> (66,649)	<hr/> 32,362

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

**1 Accounting policies**

**{a} Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

**{b} Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c} Income recognition**

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

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has received government grants in respect of the refurbishment of Wren Hall. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**{d} 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e} Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f} Allocation of support and governance costs**

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

**1 Accounting policies (continued)**

**(g) Fixed assets and depreciation**

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation
Freehold buildings	2% straight line
Fixtures and fittings	10% straight line

**2 COVID-19 pandemic**

On 23 March 2020 and 5 November 2020 the UK Government imposed general lockdowns in response to the global COVID-19 pandemic. The Trustees do not consider that the COVID-19 pandemic has had, or will have, any adverse effect on the ability of the charity to continue as a going concern, but an accurate estimate of the impact cannot yet be made.

**3 Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil). Mr R Slatem (Trustee) and Mr H Jones (Trustee) each made a short term interest free loan of £20,000 to the Trust in November 2019. The loans were made to enable supplier invoices to be paid without penalties being incurred for withdrawing funds from bank accounts with notice periods. Both loans were repaid in December 2019. There were no other related party transactions (2019: none).

<b>4 Income and endowments from donations and legacies</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Donations	5	1,780
Included within donations are restricted sums of £nil (2019: £1,500).		

<b>5 Income and endowments from charitable activities</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Rental income		
Wren Hall room hire	2,041	3,426
Parish Room	-	100
Grant income	134,302	34,978
	<u>136,343</u>	<u>38,504</u>
Grant income of £121,668 (2019: £34,978) is restricted.		

<b>6 Income and endowments from other trading activities</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Sunday teas	790	2,666
Other events	312	8,013
	<u>1,102</u>	<u>10,679</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

<b>7 Expenditure on raising funds</b>	<b>Year ended 31 Dec 2020</b>	<b>Year ended 31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Event costs	-	4,821
Event costs include restricted expenditure of £nil (2019: £41).		

<b>8 Expenditure on charitable activities</b>	<b>Year ended 31 Dec 2020</b>	<b>Year ended 31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Wren Hall expenditure		
Rates	-	443
Waste removal	200	-
Repairs and maintenance	1,653	1,456
Water	(139)	300
Insurance	1,449	1,371
Electricity and gas	685	1,583
Telephone	379	360
Bank charges	36	-
Website costs	646	156
Loss on disposal of fixed assets	-	1,233
Depreciation	13,844	7,579
Sundry expenses	179	-
	<u>18,932</u>	<u>14,481</u>
Community projects	1,471	-
Governance costs	701	736
	<u>21,104</u>	<u>15,217</u>

Included within depreciation costs are restricted expenses of £354 (2019: £354). Community project costs include £484 (2019: £nil) in respect of restricted funds.

Wren Hall employs no staff.

**9 Allocation of support costs**

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs comprise the independent examiner's fee. No other fees were payable to the independent examiner (2019: £nil).

<b>Support cost</b>	<b>Year ended 31 Dec 2020</b>	<b>Year ended 31 Dec 2019</b>
	<b>£</b>	<b>£</b>
Loss on disposal of fixed assets	-	1,233
Depreciation	13,844	7,579
Governance costs	701	736
	<u>14,545</u>	<u>9,548</u>

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

<b>10 Tangible fixed assets</b>	<b>Freehold land and buildings £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	347,479	21,846	369,325
Additions	187,112	25,217	212,329
At 31 December 2020	<u>534,591</u>	<u>47,063</u>	<u>581,654</u>
<b>Depreciation</b>			
At 1 January 2020	26,754	9,502	36,256
Charge for the period	9,762	4,082	13,844
At 31 December 2020	<u>36,516</u>	<u>13,584</u>	<u>50,100</u>
<b>Net book value</b>			
At 31 December 2020	<u>498,075</u>	<u>33,479</u>	<u>531,554</u>
At 31 December 2019	<u>320,725</u>	<u>12,344</u>	<u>333,069</u>

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2019: £46,500) which has not been depreciated.

<b>11 Debtors</b>	<b>31 Dec 2020 £</b>	<b>31 Dec 2019 £</b>
Trade debtors	360	24
Prepayments and accrued income	586	106,808
	<u>946</u>	<u>106,832</u>

Included within prepayments and accrued income at 31 December 2019 is £104,529 in respect of grants which were contractually agreed at 31 December 2019 but not received until the year 31 December 2020. There is no accrued income at 31 December 2020.

<b>12 Creditors: amounts falling due within one year</b>	<b>31 Dec 2020 £</b>	<b>31 Dec 2019 £</b>
Accruals and deferred income	<u>2,090</u>	<u>92,833</u>

Accruals and deferred income at 31 December 2019 includes grant income of £83,529 which was deferred at 31 December 2019 because the terms of the grant had not yet been met. The balance was recognised as grant income in the year ending 31 December 2020. Hall booking deposits of £1,360 which were received in the year ended 31 December 2020, but are for events to be held in the year ended 31 December 2021, have been accrued at 31 December 2020.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

**13 Summary of fund movements**

	Fund balance b/f £	Income & endowments £	Expenditure £	Transfers £	Fund balance c/f £
Unrestricted funds					
General	421,887	16,129	(20,266)	143,752	561,502
Restricted funds					
Wren Hall Fund					
<i>National Lottery</i>	-	83,528	-	(83,528)	-
<i>WDC RUCIS</i>	-	25,376	-	(25,376)	-
<i>FCC Communities</i>	-	6,769	-	(6,769)	-
<i>Parish Council</i>	-	3,000	-	(3,000)	-
<i>Councillor Cooke</i>	1,000	2,000	-	(3,000)	-
<i>ACRE grant</i>	20,000	-	-	(20,000)	-
	21,000	120,673	-	(141,673)	-
Marquees Fund	324	-	(294)	-	30
Defibrillator Fund	420	-	(60)	-	360
Mr Wood Trophy Fund	135	-	-	-	135
WWI Project	234	-	(234)	-	-
Play Equipment	79	-	-	(79)	-
Community Café	2,000	-	-	(2,000)	-
Community Weave	-	995	(250)	-	745
	24,192	121,668	(838)	(143,752)	1,270
	446,079	137,797	(21,104)	-	562,772

Wren Hall Fund:	Grants and donations towards the purchase and redevelopment of Wren Hall. The fund transfers are in respect of tangible fixed assets which have been purchased from this restricted fund but are held for general use.
Marquees Fund:	Grant from Warwickshire County Council to fund the purchase of marquees for use in community events.
Defibrillator Fund:	Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall.
Mr Wood Trophy Fund:	Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual flower show.
WWI Project:	Grant from Warwick District Council to promote research into local history around the time of WW1 and to educate the community.
Play Equipment:	Grant from Warwickshire County Council to construct a play area for young children within the grounds of Wren Hall. The fund transfer is in respect of tangible fixed assets which have been purchased from this restricted fund but are held for general use.
Community Café	Grant from Warwickshire County Council for the purchase of furniture for a new community café within Wren Hall. The fund transfer is in respect of tangible fixed assets which have been purchased from this restricted fund but are held for general use.
Community Weave	Grant from Warwick District Council for a Community Weave project.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**Wren Hall**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2020**

**14 Analysis of net assets by fund**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	531,164	390	531,554
Current assets	32,428	880	33,308
Current liabilities	(2,090)	-	(2,090)
Fund balance	<u>561,502</u>	<u>1,270</u>	<u>562,772</u>

**15 Contractual commitment**

At 31 December 2020 the charity had a contractual commitment for refurbishment costs of £6,496 (2019: £86,014) which are expected to be invoiced and paid during the following year.

**16 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

**Wren Hall**  
**Additional information**

This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.

<b>1 Net event income</b>	<b>Year ended 31 Dec 2020 £</b>	<b>Year ended 31 Dec 2019 £</b>
Barn dance	65	-
Xmas teas	225	-
Skittles Evening	-	546
Pig on the Green	-	934
Band on the Green	-	430
Flower Show	-	460
Wren Hall Quiz	-	244
Live & Local	22	195
Live and Local - it's Now	-	205
Wine and Cheese Evening	-	188
History Talk	-	(10)
	<u>312</u>	<u>3,192</u>