CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales · Charity number 523121

Details

Other names	CROPTORNE VILLAGE HALL AND PLAYING FIELDS, VILLAGE HALL AND PLAYING FIELDS, CROPTHORNE & CHARLTON VILLAGE HALL & PLAYING FIELDS
Status	Registered
Legal form	Other
Registered	1962-06-20
Register	View on the Charity Commission register

Contact

Address	Village Hall Main Street Cropthorne Pershore Worcestershire WR10 3NH
Phone	01386 800260
Email	enquiry@ccvh.co.uk
Website	ccvh.co.uk

Activities

Objects: PURPOSES OF A VILLAGE HALL AND PLAYING FIELDS.

Activities: PROVISION OF HALL AND PLAYING FIELD FACILITIES TO RESIDENTS OF THE LOCAL VILLAGES AND THE WIDER GENERAL PUBLIC.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Downloaded from opencharities.uk/ew/523121

Geography

- **Area of benefit:** PARISHES OF CROPTHORNE AND CHARLTON & NEIGHBOURHOOD
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£28,759	£22,420	-	-
2024-02-29	£31,427	£25,340	-	-
2023-02-28	£27,856	£24,467	-	-
2022-02-28	£30,792	£19,268	-	-
2021-02-28	£26,833	£19,492	-	-

Trustees

Name	Role	Appointed
Christopher Hall	Chair	2023-01-16
Carol Elspeth Swanson		2023-01-16
Carol Tookey		2021-02-16
JACQUELINE KING		1995-04-01
Jenifer Oliver		2024-06-03
Trudi Nettell		2018-05-21
Valerie Frances Carver		2021-07-20

Downloaded from opencharities.uk/ew/523121

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales - Charity number 523121

Accounts

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

CHARITY NUMBER 523121

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

PSG Bowdens
Accountants, Tax and Business Advisors

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Index	Pages
Trustees' Annual Report	2 – 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 12

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 28 February 2025. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cropthorne and Charlton Village Hall and Playing Fields is a charity registered with the Charity Commission. The charity registration number is 523121. The principal office is:

Cropthorne and Charlton Village Hall
Main Street
Cropthorne
WR10 3NH

The Trustees serving during the year and since the year end were as follows:

Mr C Hall Chairman
Mrs C Swanson
Mrs J King
Mrs T Nettell
Mrs C Tookey
Mrs V Carver
Mrs J Oliver

STRUCTURE, GOVERANCE AND MANAGEMENT

The governing document of the charity is the Constitution drawn up on 9 April 1949. The charity is constituted as an unincorporated Trust.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who all form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to maintain the village hall and playing fields for educational, social, leisure and recreational activities, for the benefit of the residents of Cropthorne, Charlton and the surrounding area. These are set out in the Constitution.

These objectives are met by maintaining regular communication with our communities via the parish magazine, notices, flyers, word of mouth and via our website : *ccvh.co.uk*. The charity encourages feedback from the residents and users of the hall, and strives to respond to their needs.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

ACHIEVEMENTS AND PERFORMANCE

The Hall is a popular venue for a whole variety of activities including family parties, dance, relaxation, and other classes, events and fundraisers. Hire income continues to be good, retaining most of our regular users, currently 16. New regulars include: a Tai Chi group, Yoga Sound-bath, and a U3A Military History group. In addition to these, there are a couple of local Art Groups who use rooms here. The Village Hall is also used for meetings, including the Parish Council, the Village Hall Committee, the Walkabout Committee, Young Farmers Training sessions, Company Team meetings, Elections and so on.

At weekends, we are an increasingly popular venue for Children's and Grown-Ups parties. We have hosted Brownies Sleep Overs and Church Fellowship events, Christenings, anniversaries, ballet exams and workshops, Phoenix Theatre (local) rehearsals.

We held the popular Quiz Supper Night again last year, which was very well supported and will be a feature of the social calendar again this year, probably in November. It raised over £700 last year!

There are weekly coffee mornings with library access, and these continue to be a place where villagers can get together

Outside, the playing field is well used by four junior football teams, and the location is a popular after school meeting place for children and parents.

Football Club fees make a significant contribution to the upkeep of the playing field each year. We have recently signed a license arrangement with Sheppey Swifts Football for 4 years, subject to the conditions being honoured and is extendable. This allowed a grant to be applied for, from the Football Foundation, who encourage grass-roots sport in communities. The grant application was successful and will contribute to the more expensive aspects of pitch maintenance including improvements to the surfaces and drainage. It will provide a significant sum payable annually in the coming years.

The apparatus in the Play Areas remains popular and although we had to undertake some significant maintenance last year following the Annual Safety Inspection, more needs to be done each year. The basket swing was replaced following vandalism. Some joists and deck boards in the tree house have been replaced but the whole thing is showing its age now. We will be refreshing the safety surfaces in some areas and making repairs to other pieces of play apparatus, as identified by ROSPA.

Volunteers mow the field, for which we are very grateful. A professional grounds care contractor carries some more significant maintenance of the sports pitches, which is a significant expense but will be helped by the Football Foundation grant.

The reinforced parking overspill area has proved its worth in keeping parked cars off the roads, and in protecting the grass when the hall or field is in use for larger events, we need to look at refreshing and extending the area this year.

Each year, the Hall and Playing Field fulfils a vital role in Cropthorne Walkabout, which brings a large number of visitors. Work on the sewerage system was done last year to remove tree roots from the pipes to help with these large events.

Although the committee decided not to build an outside public toilet, we do now hire a Portaloo during school holidays.

Professional attention to our trees and hedges will be done again this year, to keep the area tidy and safe.

The Hall is generally in a good state of repair. Volunteers (usually committee members!) tend to do minor maintenance tasks, whereas local contractors are used for larger tasks such as painting and more significant electrical and plumbing work. The solar panels and heat pump produce an income from RHI payments which offset the utility bills and solar electricity heats the water for washbasins.

Work will be done on the Heat Pump system to keep it working efficiently and to comply with regulations related to the RHI payments we receive. We use LED lighting where possible, with automatic switching in the toilets. Outside lighting is also under automatic control.
Push down taps have been installed for washbasins in the main part of the building and these will be installed in the sports changing rooms too.
Over the past few months, the main hall floor has been re-finished, and the curtains and window blinds have been replaced

FINANCIAL REVIEW & RESERVES POLICY

The activities of the hall and playing fields generated income of £28,759 (2024 - £31,427). Expenditure of £22,420 (2024 - £25,340) delivered a Net Income position of £6,339 (2024 - £6,087) before depreciation charges. The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Cropthorne and Charlton Village Hall and Playing Fields Trustees.



12th May 2025

Mr C Hall Chairman

Dated:

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Independent Examiner's Report
To the Trustees of
Cropthorne and Charlton Village Hall and Playing Fields

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2025 which are set out on pages 2 to 12.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ginette Getting

G Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
WR10 2QS

Dated: 13th May 2025

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Statement of Financial Activities
For the year ended 28 February 2025

	Notes	2025 Unrestricted Funds	2025 Restricted Funds	Total 2025	Total 2024
Income					
Donations and legacies		-	-	-	-
Charitable activities		20,949	900	21,849	23,036
Other trading activities		6,029	-	6,029	7,818
Investments		881	-	881	573
Total income	2	**27,859**	**900**	**28,759**	**31,427**
Expenditure					
Raising funds		(1,085)	-	(1,085)	(1,844)
Charitable activities		(21,035)	-	(21,035)	(23,195)
Governance costs		(300)	-	(300)	(300)
Total expenditure	3	**(22,420)**	**-**	**(22,420)**	**(25,340)**
Net income/(expenditure) before depreciation		**5,439**	**900**	**6,339**	**6,087**
Depreciation		(2,941)	(9,136)	(12,077)	(10,155)
Net income/(expenditure)		**2,498**	**(8,236)**	**(5,738)**	**(4,068)**
Total funds brought forward		58,626	519,374	578,000	582,068
Transfers between restricted & unrestricted funds		900	(900)	-	-
Total funds carried forward		**62,024**	**510,238**	**572,262**	**578,000**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Balance Sheet
As at 28 February 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total £	2024 Total £
Tangible Fixed Assets	4	17,806	510,238	528,044	538,596
Current Assets					
Debtors	5	3,272		3,272	2,996
Cash at bank:					
General current account		3,458		3,458	3,782
Deposit account		33,476		33,476	28,727
Development deposit account		5,606		5,606	4,592
		45,812	-	45,812	40,097
Current Liabilities					
Creditors	6	1,594		1,594	693
Net Current Assets		44,218	-	44,218	39,404
		62,024	510,238	572,262	578,000
Represented by:					
Unrestricted Income Fund		62,024		62,024	58,626
Restricted Income Fund	7		510,238	510,238	519,374
		62,024	510,238	572,262	578,000

Approved by the Trustees and signed on their behalf by:

Mr C Hall: _____ Dated: 12th May 2025

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts
For the year ended 28 February 2025

1. **Accounting Policies**

i) Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A " The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
  - The charity becomes entitled to the income;
  - The trustees are virtually certain they will receive the income;
  - The monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Fixtures and fittings	5% - 20% per annum straight line basis
Hall equipment	10% per annum reducing balance basis
Sheppey equipment	10% per annum straight line basis
Freehold property	75 years straight line basis

Notes to the Accounts (continued)
For the year ended 28 February 2025

iv) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure and the value of assets purchased with the restricted funds.

The Trustees have the discretion to re-allocate funds between Restricted funds and Unrestricted funds as they consider appropriate.

2. Income

	Unrestricted	Restricted Sheppey	2025 Total	2024 Total
	£	£	£	£
Charitable activities				
Hall lettings	19,519		19,519	18,635
Walkabout	800		800	800
Parish Council		900	900	900
Community events			-	1,661
Field lettings	630		630	1,040
	20,949	900	21,849	23,036
Other trading activities				
Fundraising events	1,545		1,545	2,826
Income from Feed In Tariff	4,484		4,484	4,989
Sundry			-	3
	6,029	-	6,029	7,818
Investments				
Deposit interest	881		881	573
	881	-	881	573
Total income	**27,859**	**900**	**28,759**	**31,427**

Notes to the Accounts (continued)
For the year ended 28 February 2025

3. Expenditure

	Unrestricted	Restricted Sheppey	2025 Total	2024 Total
	£	£	£	£
Costs of generating voluntary income				
Fundraising expenses	1,085		1,085	1,845
	1,085	-	1,085	1,845
Charitable activities				
Community events			-	2,947
Provision of village hall:				
Property maintenance and repairs	6,608		6,608	4,531
Property insurance	1,944		1,944	1,866
Hall and window cleaning	3,592		3,592	3,484
Utilities	5,945		5,945	5,307
Provision of playing field facilities:				
Field maintenance	2,819		2,819	4,024
Management and administration	126		126	1,036
	21,035	-	21,035	23,195
Governance costs				
Trustees insurance			-	-
Accountancy	300		300	300
	300	-	300	300
Total expenditure	**22,420**	**-**	**22,420**	**25,340**

Notes to the Accounts (continued)
For the year ended 28 February 2025

4. Fixed Assets

	Freehold property	Fixtures and Fittings	Hall Equipment	Sheppey equipment	Total
	£	£	£	£	£
Cost					
At 1 March 2024	541,561	70,901	25,773	11,931	650,166
Additions		1,525			1,525
Disposals		(2,308)			(2,308)
At 28 February 2025	541,561	70,118	25,773	11,931	649,383
Depreciation					
At 1 March 2024	43,335	35,061	25,773	7,401	111,570
Charge for the year	5,222	4,723		747	10,692
Disposals		(923)			(923)
At 28 February 2025	48,557	38,861	25,773	8,148	121,339
Net Book Value					
At 28 February 2025	493,004	31,257	-	3,783	528,044
At 29 February 2024	498,226	35,840	-	4,530	538,596

5. Debtors

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Prepayments	1,694	-	1,694	1,605
Accrued income	930	-	930	898
Trade debtors	648	-	648	493
	3,272	-	3,272	2,996

6. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Accruals and deferred income	1,594	-	1,594	693

Notes to the Accounts (continued)
For the year ended 28 February 2025

7. Restricted Funds

Funds Held
The Sheppey fund is restricted for the development, new play equipment, maintenance and running costs of the sports field and play area.

The Hall fund is restricted to the extension, improvement and refurbishment of the village hall.

Movement in the year

	Hall Fund	Sheppey Play Area and Equipment	Total
	£	£	£
At 1 March 2024	516,409	2,965	519,374
Fixed asset additions			-
Income		900	900
Expenditure	(8,702)	(434)	(9,136)
Transfers between restricted & unrestricted funds		(900)	(900)
At 28th February 2025	507,707	2,531	510,238

8. Analysis of Net Assets between Funds

	Unrestricted	Restricted Hall Fund	Restricted Sheppey Play Area and Equipment	Total
	£	£	£	£
Tangible fixed assets	17,806	507,707	2,531	528,044
Current assets	45,812	-	-	45,812
Current liabilities	(1,594)	-	-	(1,594)
	62,024	507,707	2,531	572,262

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales - Charity number 523121

Accounts

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

CHARITY NUMBER 523121

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

PSG Bowdens
Accountants, Tax and Business Advisors

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Index	Pages
Trustees' Annual Report	2 – 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 12

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 29 February 2024. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cropthorne and Charlton Village Hall and Playing Fields is a charity registered with the Charity Commission. The charity registration number is 523121. The principal office is:

Little Cottage
Middle Lane
Cropthorne
Pershore
Worcestershire
WR10 3LZ

The Trustees serving during the year and since the year end were as follows:

Mr C Hall	Chairman
Mrs C Swanson	
Mrs J King	
Mrs T Nettell	
Mrs C Tookey	
Mrs E Houlston	(until 17th July 2023)
Mrs V Carver	
Mrs J Oliver	(from 20th March 2023)

STRUCTURE, GOVERANCE AND MANAGEMENT

The governing document of the charity is the Constitution drawn up on 9 April 1949. The charity is constituted as an unincorporated Trust.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who all form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to maintain the village hall and playing fields for educational, social, leisure and recreational activities, for the benefit of the residents of Cropthorne, Charlton and the surrounding area. These are set out in the Constitution.

These objectives are met by maintaining regular communication with our communities via the parish magazine, notices, flyers, word of mouth and via our website : *ccvh.co.uk*. The charity encourages feedback from the residents and users of the hall, and strives to respond to their needs.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

ACHIEVEMENTS AND PERFORMANCE

2023/24 has been a successful year for the Charity with several community events, including an outdoor screening of the Coronation Evening Concert and two fund raising events. We are grateful to the two Parish Councils, Randoph Meakins Charity and Cropthorne Walkabout who assisted in funding the Coronation event, which was greatly enjoyed by many residents. The Motown evening and annual quiz were also well attended and together raised over £1,000 for our funds.

The Hall continues to be used by many regular weekly and monthly groups, many of which help residents with their physical and mental health. The weekly coffee morning/ library and monthly Village People events also donate their surplus funds to various local charities and good causes. The December Christmas lunch was even more popular this year, with vocal entertainment from a local school. Hall hire charges have not been increased this year, as Hall usage continues to be high, with many family parties etc, at weekends.

Outside the Playing Field is well used by three junior teams and one adult football team. The adult team is ceasing but the juniors will host 4 teams next season. We have recently agreed a 4 year licence for the juniors. This will allow them to access grants for pitch improvement, particularly on drainage, as the field has been impacted this spring by heavy rains.

Increased utilisation of the Hall and Playing Fields has caused some local traffic problems, particularly at weekends. We try to manage this by better communication regarding other Hall users. Although the reinforced parking overspill area has proved its worth in keeping parked cars off the roads, we are looking at refreshing or extending the area, as well as considering other locations for overspill parking.

Some of the play equipment on the Field is showing its age. We had to undertake some significant maintenance last year following the safety inspection, including replacing the basket swing and repairs to the Tree House but this year's report shows a lot less critical work required. We are very grateful for the volunteer mowing team, who also carry out other small maintenance tasks inside and outside.

The Hall is in a good state of repair, with volunteers helping on minor jobs. Nevertheless there have been a number of contractors required too. The 5 year Electrical Inspection was carried out in January and some remedial work was done. More LED lighting with motion sensing has been installed. Push down taps are to be installed on all washbasins, to limit water usage. We have also installed some security measures to prevent possible vandals accessing the roof.

We continue to look for ways to improve the facilities and offer new events to attract local people, possibly occasional film nights and another quiz in the autumn.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

FINANCIAL REVIEW & RESERVES POLICY

The activities of the hall and playing fields generated income of £31,427. Expenditure of £25,340 delivered a Net Income position of £6,087 before depreciation charges. The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Cropthorne and Charlton Village Hall and Playing Fields Trustees.

Mr C Hall Chairman

Dated: 3rd June 2024

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Independent Examiner's Report
To the Trustees of
Cropthorne and Charlton Village Hall and Playing Fields

I report to the trustees on my examination of the accounts of the charity for the year ended 29 February 2024 which are set out on pages 2 to 12.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gine Ke Getting

G Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
WR10 2QS

Dated: 14th June 2024

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Statement of Financial Activities
For the year ended 29 February 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Funds	Total 2024	Total 2023
Income					
Donations and legacies		-	-	-	1,763
Charitable activities		22,136	900	23,036	20,053
Other trading activities		7,818	-	7,815	5,927
Investments		573	-	573	113
Total income	2	**30,527**	**900**	**31,427**	**27,856**
Expenditure					
Raising funds		(1,845)		(1,845)	(300)
Charitable activities		(23,195)		(23,195)	(23,867)
Governance costs		(300)		(300)	(300)
Total expenditure	3	**(25,340)**	**-**	**(25,340)**	**(24,467)**
Net income before depreciation		**5,187**	**900**	**6,087**	**3,389**
Depreciation		(2,288)	(7,867)	(10,155)	(11,231)
Net income/(expenditure) after depreciation		**2,899**	**(6,967)**	**(4,068)**	**(7,842)**
Total funds brought forward		56,025	526,043	582,068	589,910
Transfers between restricted & unrestricted funds		(298)	298	-	-
Total funds carried forward		**58,626**	**519,374**	**578,000**	**582,068**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Balance Sheet
As at 29 February 2024

	Notes	2024 Unrestricted funds	2024 Restricted funds	2024 Total	2023 Total
		£	£	£	£
Tangible Fixed Assets	4	19,222	519,374	538,596	547,553
Current Assets					
Debtors	5	2,996		2,996	3,425
Cash at bank:					
General current account		3,782		3,782	2,811
Deposit account		28,727		28,727	25,245
Development deposit account		4,592		4,592	3,612
		40,097	-	40,097	35,093
Current Liabilities					
Creditors	6	693		693	578
Net Current Assets		39,404	-	39,404	34,515
		58,626	519,374	578,000	582,068
Represented by:					
Unrestricted Income Fund		58,626		58,626	56,025
Restricted Income Fund	7		519,374	519,374	526,043
		58,626	519,374	578,000	582,068

Approved by the Trustees and signed on their behalf by:

Mr C Hall: _____ Dated: 3rd June 2024

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts
For the year ended 29 February 2024

1. Accounting Policies

i) Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A " The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
  - The charity becomes entitled to the income;
  - The trustees are virtually certain they will receive the income;
  - The monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Fixtures and fittings	5% - 20% per annum straight line basis
Hall equipment	10% per annum reducing balance basis
Sheppey equipment	10% per annum straight line basis
Freehold property	75 years straight line basis

Notes to the Accounts (continued)
For the year ended 29 February 2024

iv) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure and the value of assets purchased with the restricted funds.

The Trustees have the discretion to re-allocate funds between Restricted funds and Unrestricted funds as they consider appropriate.

2. Income

	Unrestricted	Restricted Sheppey	2024 Total	2023 Total
	£	£	£	£
Donations and legacies				
Personal donations	-	-	-	1,763
	-	-	-	1,763
Charitable activities			-	-
Hall lettings	18,635		18,635	18,223
Walkabout	800		800	-
Parish Council		900	900	900
Community events	1,661		1,661	-
Field lettings	1,040		1,040	930
	22,136	900	23,036	20,053
Other trading activities				
Fundraising events	2,826		2,826	899
Income from Feed In Tariff	4,989		4,989	5,028
Sundry	3		3	-
	7,818	-	7,818	5,927
Investments				
Deposit interest	573		573	113
	573	-	573	113
Total income	**30,527**	**900**	**31,427**	**27,856**

Notes to the Accounts (continued)
For the year ended 29 February 2024

3. Expenditure

	Unrestricted	Restricted Sheppey	2024 Total	2023 Total
	£	£	£	£
Costs of generating voluntary income				
Fundraising expenses	1,845		1,845	300
	1,845	-	1,845	300
Charitable activities				
Community events	2,947		2,947	1,273
Provision of village hall:				
Property maintenance and repairs	4,531		4,531	3,569
Property insurance	1,866		1,866	2,004
Hall and window cleaning	3,484		3,484	2,707
Utilities	5,307		5,307	5,876
Provision of playing field facilities:				
Field maintenance	4,024		4,024	7,209
Management and administration	1,036		1,036	1,230
	23,195	-	23,195	23,867
Governance costs				
Accountancy	300		300	300
	300	-	300	300
Total expenditure	**25,340**	**-**	**25,340**	**24,467**

Notes to the Accounts (continued)
For the year ended 29 February 2024

4. Fixed Assets

	Freehold property £	Fixtures and Fittings £	Hall Equipment £	Sheppey equipment £	Total £
Cost					
At 1 March 2023	541,561	70,901	25,773	10,733	648,968
Additions				1,198	1,198
Disposals					
At 29 February 2024	541,561	70,901	25,773	11,931	650,166
Depreciation					
At 1 March 2023	38,113	30,875	25,773	6,654	101,415
Charge for the year	5,222	4,186	-	747	10,155
Disposals					
At 29 February 2024	43,335	35,061	25,773	7,401	111,570
Net Book Value					
At 29 February 2024	498,226	35,840	-	4,530	538,596
At 28 February 2023	503,448	40,026	-	4,079	547,553

5. Debtors

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Prepayments	1,605	-	1,605	1,544
Accrued income	898	-	898	1,584
Trade debtors	493	-	493	297
	2,996	-	2,996	3,425

6. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Accruals and deferred income	693	-	693	578

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 29 February 2024

7. Restricted Funds

Funds Held

The Sheppey fund is restricted for the development, new play equipment, maintenance and running costs of the sports field and play area.

The Hall fund is restricted to the extension, improvement and refurbishment of the village hall.

Movement in the year

	Hall Fund	Sheppey Play Area and Equipment	Total
	£	£	£
At 1 March 2023	523,842	2,201	526,043
Additions		1,198	1,198
Income	-	900	900
Expenditure	(7,433)	(434)	(7.867)
Transfers between restricted & unrestricted funds	-	(900)	(900)
At 29th February 2024	516,409	2,965	519,374

8. Analysis of Net Assets between Funds

	Unrestricted	Restricted Hall Fund	Restricted Sheppey Play Area and Equipment	Total
	£	£	£	£
Tangible fixed assets	19,222	516,409	2,965	538,596
Current assets	40,097	-	-	40,097
Current liabilities	(693)	-	-	(693)
	58,626	516,409	2,965	578,000

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales - Charity number 523121

Accounts

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

CHARITY NUMBER 523121

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

PSG Bowdens
Accountants, Tax and Business Advisors

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Index	Pages
Trustees' Annual Report	2 – 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 12

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 28 February 2023. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cropthorne and Charlton Village Hall and Playing Fields is a charity registered with the Charity Commission. The charity registration number is 523121. The principal office is:

Little Cottage
Middle Lane
Cropthorne
Pershore
Worcestershire
WR10 3LZ

The Trustees serving during the year and since the year end were as follows:

Mr R Segar	Chairman	(until 3rd August 2022)
Mr C Hall	Chairman	(from 16th January 2023)
Mrs C Swanson		(from 16th January 2023)
Mrs M Grove		(until 28th February 2023)
Mr N Duke		(until 20th February 2023)
Mrs S Noble		(until 15th November 2022)
Mrs J King		
Mrs T Nettell		
Mrs C Tookey		
Mrs E Houlston		
Mrs V Carver		

STRUCTURE, GOVERANCE AND MANAGEMENT

The governing document of the charity is the Constitution drawn up on 9 April 1949. The charity is constituted as an unincorporated Trust.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who all form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to maintain the village hall and playing fields for educational, social, leisure and recreational activities, for the benefit of the residents of Cropthorne, Charlton and the surrounding area. These are set out in the Constitution.

These objectives are met by maintaining regular communication with our communities via the parish magazine, notices, flyers, word of mouth and via our website : ccvh.co.uk. The charity encourages feedback from the residents and users of the hall, and strives to respond to their needs.

ACHIEVEMENTS AND PERFORMANCE

A difficult year with the sudden and unexpected death of our chairman in August, a previous chairman stood in until we appointed a new chairman at the beginning of this year.

Hall hire continues to be good, retaining most of our regulars. We lost two groups but gained three more. We are a popular venue for a whole variety of family parties, events and fundraisers. The trustees decided that income from hire would support us without increasing hire charges, in view of the cost of living crisis. The weekly coffee morning/library continues to be a place where villagers can get together. Any surplus funds from this have been donated to various local charities and good causes. In December a Christmas lunch was held for anyone in the area living on their own or in need. It was well received and attended.

The hall is in a good state of repair. Volunteers tend to do the minor jobs, whereas local contractors are used for larger tasks such as painting, electrical work and plumbing. The PVs and heat pump produce an income which goes towards the utility bills and the solar powered electricity heats the water for the washbasins. Ways of saving on hall running costs are constantly being looked at - the lighting in the main building has LEDs and lighting in all toilets is motion controlled. This will be continued into the sports changing rooms in the near future.

The play areas are well used and enjoyed; more was spent during this year on repairs to the equipment. Three local junior teams and an adult team use the football pitches for matches and practice throughout the season. A team of volunteers mow the field, but field/pitch maintenance is carried out by a professional ground care contractor. Unfortunately, a change in legislation has meant we can no longer fuel our mower with red diesel, it now has to be the more expensive ordinary variety. The reinforced parking overspill area has proved its worth in keeping parked cars off the roads when the hall is in use and football matches are taking place. A new noticeboard was purchased, the cost and use shared with the Parish Council.

The hall committee held a community event for the Queen's Platinum Jubilee out on the field which included children's activities, food outlets and various music groups. Our annual quiz was held in November, raising just over a thousand pounds. Both of these were well attended and enjoyed, these events are a great way to bring residents together.

FINANCIAL REVIEW & RESERVES POLICY

The activities of the hall and playing fields generated income of £27,856. Expenditure of £24,467 delivered a Net Income position of £3,389 before depreciation charges. The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Cropthorne and Charlton Village Hall and Playing Fields Trustees.

Mr C Hall Chairman  Dated: 14th May 2023

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Independent Examiner's Report
To the Trustees of
Cropthorne and Charlton Village Hall and Playing Fields

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 2 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire WR11 4EU

Dated: 15th May 2023

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Statement of Financial Activities
For the year ended 28 February 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	Total 2023	Total 2022
Income					
Donations and legacies		1,763	-	1,763	13,439
Charitable activities		19,153	900	20,053	15,112
Other trading activities		5,927	-	5,927	3,136
Investments		113	-	113	5
Total income	2	**26,956**	**900**	**27,856**	**31,692**
Expenditure					
Raising funds		(300)		(300)	(933)
Charitable activities		(23,867)		(23,867)	(21,363)
Governance costs		(300)		(300)	(300)
Total expenditure	3	**(24,467)**	**0**	**(24,467)**	**(22,596)**
Net income before depreciation		**2,489**	**900**	**3,389**	**9,096**
Depreciation		(3,484)	(7,747)	(11,231)	(6,684)
Net (expenditure) after depreciation		**(995)**	**(6,847)**	**(7,842)**	**2,412**
Total funds brought forward		56,120	533,790	589,910	587,498
Transfers between restricted & unrestricted funds		900	(900)	-	-
Total funds carried forward		**56,025**	**526,043**	**582,068**	**589,910**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Balance Sheet
As at 28 February 2023

	Notes	2023 Unrestricted funds	2023 Restricted funds	2023 Total	2022 Total
		£	£	£	£
Tangible Fixed Assets	4	21,510	526,043	547,553	558,784
Current Assets					
Debtors	5	3,425		3,425	2,690
Cash at bank:					
General current account		2,811		2,811	6,625
Deposit account		25,245		25,245	20,150
Development deposit account		3,612		3,612	2,699
		35,093	-	35,093	32,164
Current Liabilities					
Creditors	6	578		578	1,038
Net Current Assets		34,515	-	34,515	31,126
		56,025	526,043	582,068	589,910
Represented by:					
Unrestricted Income Fund		56,025		56,025	56,120
Restricted Income Fund	7		526,043	526,043	533,790
		56,025	526,043	582,068	589,910

Approved by the Trustees and signed on their behalf by:

Mr C Hall: _____ Dated: 14th May 2023

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts
For the year ended 28 February 2023

1. **Accounting Policies**

i) Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A " The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
  - The charity becomes entitled to the income;
  - The trustees are virtually certain they will receive the income;
  - The monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Fixtures and fittings	5% - 20% per annum straight line basis
Hall equipment	10% per annum reducing balance basis
Sheppey equipment	10% per annum straight line basis
Freehold property	75 years straight line basis

Notes to the Accounts (continued)
For the year ended 28 February 2023

iv) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure and the value of assets purchased with the restricted funds.

The Trustees have the discretion to re-allocate funds between Restricted funds and Unrestricted funds as they consider appropriate.

2. Income

	Unrestricted	Restricted Sheppey	2023 Total	2022 Total
	£	£	£	£
Donations and legacies				
Personal donations	1,763		1,763	500
Covid-19 related grants & donations				12,939
	1,763	-	1,763	13,439
Charitable activities			-	
Hall lettings	18,223		18,223	13,107
Walkabout			-	-
Parish Council		900	900	900
Field lettings	930		930	1,105
	19,153	900	20,053	15,112
Other trading activities				
Fundraising events	899		899	1,130
Income from Feed In Tariff	5,028		5,028	1,996
Sundry				10
	5,927	-	5,927	3,136
Investments				
Deposit interest	113		113	5
	113	-	113	5
Total income	**26,956**	**900**	**27,856**	**31,692**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 28 February 2023

3. Expenditure

	Unrestricted	Restricted Sheppey	2023 Total	2022 Total
	£	£	£	£
Costs of generating voluntary income				
Fundraising expenses	300		300	933
	300	-	300	933
Charitable activities				
Community events	1,273		1,273	730
Provision of village hall:				
Property maintenance and repairs	3,569		3,569	4,855
Property insurance	2,004		2,004	1,929
Hall and window cleaning	2,707		2,707	2,375
Utilities	5,876		5,876	4,399
Provision of playing field facilities:				
Field maintenance	7,209		7,209	6,442
Management and administration	1,230		1,230	634
	23,867	-	23,867	21,363
Governance costs				
Accountancy	300		300	300
	300	-	300	300
Total expenditure	**24,467**	**-**	**24,467**	**22,596**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 28 February 2023

4. Fixed Assets

	Freehold property	Fixtures and Fittings	Hall Equipment	Sheppey equipment	Total
	£	£	£	£	£
Cost					
At 1 March 2022	541,561	70,901	25,773	10,733	648,968
Additions					
Disposals					
At 28 February 2023	541,561	70,901	25,773	10,733	648,968
Depreciation					
At 1 March 2022	32,893	25,689	25,576	6,026	90,184
Charge for the year	5,220	5,186	197	628	11,231
Disposals					
At 28 February 2023	38,113	30,875	25,773	6,654	101,415
Net Book Value					
At 28 February 2023	503,448	40,026	-	4,079	547,553
At 29 February 2022	508,668	45,212	197	4,707	558,784

5. Debtors

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Prepayments	1,544	-	1,544	1,536
Accrued income	1,584	-	1,584	1,154
Trade debtors	297	-	297	-
	3,425	-	3,425	2,690

6. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Accruals and deferred income	578	-	578	700
Trade creditors	-	-	-	338
	578	-	578	1,038

Notes to the Accounts (continued)
For the year ended 28 February 2023

7. Restricted Funds

Funds Held

The Sheppey fund is restricted for the development, new play equipment, maintenance and running costs of the sports field and play area.

The Hall fund is restricted to the extension, improvement and refurbishment of the village hall.

Movement in the year

	Hall Fund	Sheppey Play Area and Equipment	Total
	£	£	£
At 1 March 2022	531,275	2,515	533,790
Income	-	900	900
Expenditure	(7,433)	(314)	(7,747)
Transfers between restricted & unrestricted funds	-	(900)	(900)
At 28th February 2023	523,842	2,201	526,043

8. Analysis of Net Assets between Funds

	Unrestricted	Restricted Hall Fund	Restricted Sheppey Play Area and Equipment	Total
	£	£	£	£
Tangible fixed assets	21,510	523,842	2,201	547,553
Current assets	35,093	-	-	35,093
Current liabilities	(578)	-	-	(578)
	56,025	523,842	2,201	582,068

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales - Charity number 523121

Accounts

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

CHARITY NUMBER 523121

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

PSG Bowdens
Accountants, Tax and Business Advisors

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Index	Pages
Trustees' Annual Report	2 – 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 - 11

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 28 February 2022. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cropthorne and Charlton Village Hall and Playing Fields is a charity registered with the Charity Commission. The charity registration number is 523121. The principal office is:

Little Cottage
Middle Lane
Cropthorne
Pershore
Worcestershire
WR10 3LZ

The Trustees serving during the year and since the year end were as follows:

Mr R Segar	Chairman	(appointed 21st September 2021)
Mrs M Grove	Treasurer	
Mrs J King		
Mr N Duke		
Mrs T Nettell		
Mrs S Noble		
Mrs C Tookey		
Mrs E Houlston		
Mrs V Carver		(appointed 20th July 2021)

STRUCTURE, GOVERANCE AND MANAGEMENT

The governing document of the charity is the Constitution drawn up on 9 April 1949. The charity is constituted as an unincorporated Trust.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who all form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to maintain the village hall and playing fields for educational, social, leisure and recreational activities, for the benefit of the residents of Cropthorne, Charlton and the surrounding area. These are set out in the Constitution.

These objectives are met by maintaining regular communication with our communities via the parish magazine, notices, flyers, word of mouth and via our website : ccvh.co.uk. The charity encourages feedback from the residents and users of the hall, and strives to respond to their needs.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

ACHIEVEMENTS AND PERFORMANCE

Once the hall re-opened in April 2021, bookings started to pick up, with some of our keen regulars back again. We have also hosted a selection of christenings and a wedding, and children's parties are on the increase again. Some new groups using the hall are U3A Jam and Key2Confidence.

The hall is in very good condition. We are currently three quarters of the way through a scheme to replace and add extra emergency lights and to replace light switches in the changing rooms with motion detectors. Gutters and rooves have been seen to. The fire alarm box has been repaired twice. We've recently passed our Fire Alarm examination and the external doors and window frames have been painted.

The PVs and heat pump produce an income which pays our utility bills and generates a small profit. Aware that these payments won't last forever, we looked at money saving initiatives, such as replacing all our lighting with LEDs, and installing a system which uses our own solar powered electricity for heating water for the washbasins rather than selling it at a low price to our supplier.

The play areas are still well used and enjoyed. Football restarted during the year – Cropthorne FC is our adult team, along with three junior teams. The field in general has been such an appreciated facility for local people these last two years. A grant has been used to refurbish the paths and replace the old field gate. The rest of this project – a mesh path down the main road side of the field, with additional parking spaces and an improved exit/entrance onto the field from Blacksmith's Lane has also been completed. We are now looking at signage to encourage people to use the parking overspill.

Our Picnic in the Park, took place last year on 11th September and a similar event is planned to commemorate the Queen's platinum jubilee. The annual Quiz took place on Saturday November 27th and we've booked another for Saturday 26th November. The committee is keen to increase community involvement and attendance at events at the hall and on the field.

FINANCIAL REVIEW & RESERVES POLICY

The activities of the hall and playing fields generated income of £31,692 including Covid-19 related grants of £12,939. Expenditure of £22,596 delivered a Net Income position of £9,096 before depreciation charges.
The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Cropthorne and Charlton Village Hall and Playing Fields Trustees.

R Segar

Mr R Segar Chairman
Dated: 17/5/2022

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Independent Examiner's Report
To the Trustees of
Cropthorne and Charlton Village Hall and Playing Fields

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2022 which are set out on pages 2 to 11.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ginette Getting

G Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire WR11 4EU

Dated: 17-5-2022

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Statement of Financial Activities
For the year ended 28 February 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	Total 2022	Total 2021
Income					
Donations and legacies		13,439		13,439	17,573
Charitable activities		14,212	900	15,112	5,974
Other trading activities		3,136		3,136	4,178
Investments		5		5	8
Total income	2	**30,792**	**900**	**31,692**	**27,733**
Expenditure					
Raising funds		(933)		(933)	-
Charitable activities		(18,035)	(3,328)	(21,363)	(19,444)
Governance costs		(300)		(300)	(300)
Total expenditure	3	**(19,268)**	**(3,328)**	**(22,596)**	**(19,744)**
Net income/(expenditure) before depreciation		**11,524**	**(2,428)**	**9,096**	**7,989**
Depreciation		(4,083)	(2,601)	(6,684)	(5,782)
Net income/(expenditure)		**7,441**	**(5,029)**	**2,412**	**2,207**
Total funds brought forward		49,293	538,205	587,498	585,291
Transfers between restricted & unrestricted funds		(614)	614	-	-
Total funds carried forward		**56,120**	**533,790**	**589,910**	**587,498**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Balance Sheet
As at 28 February 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total £	2021 Total £
Tangible Fixed Assets	4	24,994	533,790	558,784	551,240
Current Assets					
Debtors	5	2,690		2,690	1,621
Cash at bank:					
General current account		6,625		6,625	23,707
Sheppey current account			-	-	1,814
Deposit account		20,150		20,150	10,149
Development deposit account		2,699		2,699	-
		32,164	-	32,164	37,291
Current Liabilities					
Creditors	6	1,038		1,038	1,033
Net Current Assets		31,126	-	31,126	36,258
		56,120	533,790	589,910	587,498
Represented by:					
Unrestricted Income Fund		56,120		56,120	49,293
Restricted Income Fund	7		533,790	533,790	538,205
		56,120	533,790	589,910	587,498

Approved by the Trustees and signed on their behalf by:

Mr R Segar: _____ Dated: 17/5/2022

Mrs M Grove: _____ Dated: 17/5/2022

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts
For the year ended 28 February 2022

1. Accounting Policies

i) Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A " The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
  - The charity becomes entitled to the income;
  - The trustees are virtually certain they will receive the income;
  - The monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Fixtures and fittings	5% - 20% per annum straight line basis
Hall equipment	10% per annum reducing balance basis
Sheppey equipment	10% per annum straight line basis

Freehold property is not depreciated. It is the opinion of the trustees that the ongoing programme of maintenance is sufficient to preserve the value of this asset at above it's residual value.

Notes to the Accounts (continued)
For the year ended 28 February 2022

iv) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure and the value of assets purchased with the restricted funds.

The Trustees have the discretion to re-allocate funds between Restricted funds and Unrestricted funds as they consider appropriate.

2. Income

	Unrestricted	Restricted Sheppey	2022 Total	2021 Total
	£	£	£	£
Donations and legacies				
Personal donations	500		500	-
Covid-19 related grants & donations	12,939		12,939	17,573
	13,439	-	13,439	17,573
Charitable activities			-	
Hall lettings	13,107		13,107	4,454
Walkabout			-	-
Parish Council		900	900	1,000
Field lettings	1,105		1,105	520
	14,212	900	15,112	5,974
Other trading activities				
Fundraising events	1,130		1,130	-
Income from Feed In Tariff	1,996		1,996	4,178
Sundry	10		10	-
	3,136	-	3,136	4,178
Investments				
Deposit interest	5		5	8
	5	-	5	8
Total income	**30,792**	**900**	**31,692**	**27,733**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 28 February 2022

3. Expenditure

	Unrestricted	Restricted Sheppey	2022 Total	2021 Total
	£	£	£	£
Costs of generating voluntary income				
Fundraising expenses	933		933	-
	933	-	933	-
Charitable activities				
Community events	730		730	-
Provision of village hall:				
Property maintenance and repairs	4,855		4,855	9,615
Property insurance	1,929		1,929	1,514
Hall and window cleaning	2,375		2,375	1,555
Utilities	4,399		4,399	4,144
Provision of playing field facilities:				
Field maintenance	3,114	3,328	6,442	1,373
Management and administration	634		634	1,243
	18,035	3,328	21,363	19,444
Governance costs				
Trustees insurance			-	-
Accountancy	300		300	300
	300	-	300	300
Total expenditure	**19,268**	**3,328**	**22,596**	**19,744**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 28 February 2022

4. Fixed Assets

	Freehold property	Fixtures and Fittings	Hall Equipment	Sheppey equipment	Total
	£	£	£	£	£
Cost					
At 1 March 2021	541,561	58,474	25,773	10,733	636,541
Additions		18,427			18,427
Disposals		(6,000)			(6,000)
At 28 February 2022	541,561	70,901	25,773	10,733	648,968
Depreciation					
At 1 March 2021	32,893	21,702	25,382	5,323	85,300
Charge for the year		5,787	194	704	6,684
Disposals		(1,800)			(1,800)
At 28 February 2022	32,893	25,689	25,576	6,027	90,184
Net Book Value					
At 28 February 2022	508,668	45,212	197	4,706	558,784
At 29 February 2021	508,668	36,772	391	5,409	551,240

5. Debtors

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Prepayments	1,536	-	1,536	1,621
Accrued income	1,154	-	1,154	-
	2,690	-	2,690	1,621

6. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Accruals & deferred income	700	-	700	1,033
Trade creditors	338	-	338	-
	1,038	-	1,038	1,033

Notes to the Accounts (continued)
For the year ended 28 February 2022

7. Restricted Funds

Funds Held

The Sheppey fund is restricted for the development, new play equipment, maintenance and running costs of the sports field and play area.

The Hall fund is restricted to the extension, improvement and refurbishment of the village hall.

Movement in the year

	Hall Fund	Sheppey Play Area and Equipment	Total
	£	£	£
At 1 March 2021	533,486	4,719	538,205
Fixed asset additions		-	-
Income		900	900
Expenditure	(2,211)	(3,718)	(5,929)
Transfers between restricted & unrestricted funds	-	614	614
At 28th February 2022	531,275	2,515	533,790

8. Analysis of Net Assets between Funds

	Unrestricted	Restricted Hall Fund	Restricted Sheppey Play Area and Equipment	Total
	£	£	£	£
Tangible fixed assets	24,994	531,275	2,515	558,784
Current assets	32,164	-	-	32,164
Current liabilities	(1,038)	-	-	(1,038)
	56,120	531,275	2,515	589,910

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

England & Wales - Charity number 523121

Accounts

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

CHARITY NUMBER 523121

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

PSG Bowdens
Accountants, Tax and Business Advisors

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Index	Pages
Trustees' Annual Report	2 – 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 - 11

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 28 February 2021. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cropthorne and Charlton Village Hall and Playing Fields is a charity registered with the Charity Commission. The charity registration number is 523121. The principal office is:

Little Cottage
Middle Lane
Cropthorne
Pershore
Worcestershire
WR10 3LZ

The Trustees serving during the year and since the year end were as follows:

Mr J Grove	Chairman	(appointed 16th February 2021)
Mrs M Grove	Treasurer	
Mrs J King	Vice Chairman	
Mr N Duke		
Mrs T Nettell		
Mrs C Hunter		
Mr D Jay		
Mrs S Noble		(appointed 16th March 2021)
Mrs C Tookey		(appointed 16th February 2021)
Mrs E Houlston		(appointed 30th March 2021)

STRUCTURE, GOVERANCE AND MANAGEMENT

The governing document of the charity is the Constitution drawn up on 9 April 1949. The charity is constituted as an unincorporated Trust.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year. New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who all form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to maintain the village hall and playing fields for educational, social, leisure and recreational activities, for the benefit of the residents of Cropthorne, Charlton and the surrounding area. These are set out in the Constitution.

These objectives are met by maintaining regular communication with our communities via the parish magazine, notices, flyers, word of mouth and via our website : ccvh.co.uk. The charity encourages feedback from the residents and users of the hall, and strives to respond to their needs. Since the hall's refurbishment, regular and one-off bookings continue to grow, and feedback is very positive, commenting on the light, space, facilities and warmth.

ACHIEVEMENTS AND PERFORMANCE

Any work at the hall in the last year has been affected by the availability of contractors and shortage of materials. We have however been able to make some improvements to the facilities.

The PVs and heat pump produce an income which pays our utility bills and generates a small profit. Aware that these payments wouldn't last forever, we looked at making changes to save money in the future.

The project to replace all the lighting with LEDs is almost completed.

A system for heating the water for hand washing has been installed. It uses free electricity, which currently goes back to the supplier.

Fuel for the mower is now bought in bulk, which is cheaper. It also saves members of our mowing team time and petrol by not having to go and fill cans at a garage.

A sum of 106 money has so far been used to refurbish the paths and replace the old field gate. The rest of this project – a mesh path down the main road side of the field, with additional parking spaces and an improved exit/entrance onto the field.

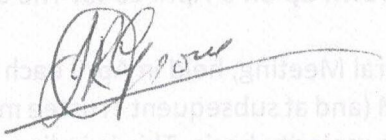
FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Cropthorne and Charlton Village Hall and Playing Fields Trustees.



Mr J Grove Chairman

Dated: 18/5/21

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Independent Examiner's Report
To the Trustees of
Cropthorne and Charlton Village Hall and Playing Fields

I report to the trustees on my examination of the accounts of the charity for the year ended 28 February 2021 which are set out on pages 2 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ginette Getting

G Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire WR11 4EU

Dated: 1/6/21

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Statement of Financial Activities
For the year ended 28 February 2021

	Notes	2021 Unrestricted Funds	2021 Restricted Funds	Total 2021	Total 2020
Income					
Donations and legacies		17,573	-	17,573	17,573
Charitable activities		5,074	900	5,974	20,254
Other trading activities		4,178	-	4,178	5,778
Investments		8	-	8	18
Total income	2	**26,833**	**900**	**27,733**	**26,050**
Expenditure					
Raising funds		-	-	-	(399)
Charitable activities		(19,192)	(252)	(19,444)	(15,500)
Governance costs		(300)	-	(300)	(300)
Total expenditure	3	**(19,492)**	**(252)**	**(19,744)**	**(16,199)**
Net income/(expenditure) before depreciation		**7,341**	**648**	**7,989**	**9,851**
Depreciation		(2,240)	(3,542)	(5,782)	(7,962)
Net income/(expenditure)		**5,101**	**(2,894)**	**2,207**	**1,889**
Total funds brought forward		44,192	541,099	585,291	583,402
Transfers between restricted & unrestricted funds		-	-	-	-
Total funds carried forward		**49,293**	**538,205**	**587,498**	**585,291**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Balance Sheet
As at 28 February 2021

	Notes	2021 Unrestricted funds	2021 Restricted funds	2021 Total	2020 Total
		£	£	£	£
Tangible Fixed Assets	5	14,849	536,391	551,240	553,881
Current Assets					
Debtors	6	1,621	-	1,621	2,260
Cash at bank:					
General current account		23,707		23,707	15,256
Sheppey current account			1,814	1,814	4,308
Deposit account		10,149		10,149	10,291
		35,477	1,814	37,291	32,115
Current Liabilities					
Creditors	7	1,033	-	1,033	705
Net Current Assets		34,444	1,814	36,258	31,410
		49,293	538,205	587,498	585,291
Represented by:					
Unrestricted Income Fund		49,293	-	49,293	44,192
Restricted Income Fund	8	-	538,205	538,205	541,099
		49,293	538,205	587,498	585,291

Approved by the Trustees and signed on their behalf by:

Mr J Grove: _____ Dated: 18/5/21

Mrs M Grove: _____ Dated: 18/05/21

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts
For the year ended 28 February 2021

1. **Accounting Policies**

i) Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A " The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
  - The charity becomes entitled to the income;
  - The trustees are virtually certain they will receive the income;
  - The monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Fixtures and fittings	5% - 20% per annum straight line basis
Hall equipment	10% per annum reducing balance basis
Sheppey equipment	10% per annum straight line basis

Freehold property is not depreciated. It is the opinion of the trustees that the ongoing programme of maintenance is sufficient to preserve the value of this asset at above it's residual value.

Notes to the Accounts (continued)
For the year ended 28 February 2021

iv) **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure and the value of assets purchased with the restricted funds.

The Trustees have the discretion to re-allocate funds between Restricted funds and Unrestricted funds as they consider appropriate.

2. Income

	Unrestricted	Restricted Sheppey	Restricted Hall Development	2021 Total	2020 Total
	£	£	£	£	£
Donations and legacies					
Personal donations	-			-	-
Covid-19 related grants & donations	17,573			17,573	-
	17,573	-	-	17,573	-
Charitable activities					
Hall lettings	4,454			4,454	16,730
Walkabout	-			-	1,240
Parish Council	100	900		1,000	900
Field lettings	520			520	1,384
	5,074	900	-	5,974	20,254
Other trading activities					
Fundraising events	-			-	1,553
Income from Feed In Tariff	4,178			4,178	3,625
Sundry	-			-	600
	4,178	-	-	4,178	5,778
Investments					
Deposit interest	8		-	8	18
	8	-	-	8	18
Total income	**26,833**	**900**	**-**	**27,733**	**26,050**

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

Notes to the Accounts (continued)
For the year ended 28 February 2021

3. Expenditure

	Unrestricted	Restricted Sheppey	Restricted Hall Development	2021 Total	2020 Total
	£	£	£	£	£
Costs of generating voluntary income					
Fundraising expenses	-			-	399
	-	-	-	-	399
Charitable activities					
Provision of village hall:					
Property maintenance and repairs	9,615			9,615	3,439
Property insurance	1,514			1,514	1,483
Hall and window cleaning	1,555			1,555	2,441
Utilities	4,144			4,144	3,911
Provision of playing field facilities	1,187	186		1,373	3,464
Management and administration	1,177	66		1,243	762
	19,192	252	-	19,444	15,500
Governance costs					
Accountancy	300			300	300
	300	-	-	300	300
Total expenditure	**19,492**	**252**	**-**	**19,744**	**16,199**

Notes to the Accounts (continued)
For the year ended 28 February 2021

4. Fixed Assets

	Freehold property	Fixtures and Fittings	Hall Equipment	Sheppey equipment	Total
	£	£	£	£	£
Cost					
At 1 March 2020	541,561	58,474	25,773	7,591	633,399
Additions	-	-	-	3,142	3,142
At 28 February 2021	541,561	58,474	25,773	10,733	636,541
Depreciation					
At 1 March 2020	32,893	18,214	24,161	4,250	79,518
Charge for the year	-	3,488	1,221	1,073	5,782
At 28 February 2021	32,893	21,702	25,382	5,323	85,300
Net Book Value					
At 28 February 2021	508,668	36,772	391	5,409	551,240
At 29 February 2020	508,668	40,260	1,612	3,341	553,881

5. Debtors

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Prepayments	1,621	-	1,621	1,560
Accrued income		-	-	700
	1,621	-	1,621	2,260

6. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Accruals	1,033	-	1,033	705

Notes to the Accounts (continued)
For the year ended 28 February 2021

7. Restricted Funds

Funds Held
The Sheppey funds are restricted for the development, new play equipment, maintenance and running costs of the sports field and play area.

The Hall fund is restricted to the extension, improvement and refurbishment of the village hall.

Movement in the year

	Hall Fund	Sheppey Play Area and Equipment	Total
	£	£	£
At 1 March 2020	536,268	4,831	541,099
Fixed asset additions	-	3,142	3,142
Income	-	900	900
Expenditure	(2,782)	(4,154)	(6,936)
Transfers between restricted & unrestricted funds	-	-	-
At 28th February 2021	533,486	4,719	538,205

8. Analysis of Net Assets between Funds

	Unrestricted	Restricted Hall Fund	Restricted Sheppey Play Area and Equipment	Total
	£	£	£	£
Tangible fixed assets	14,849	533,486	2,905	551,240
Current assets	35,477	-	1,814	37,291
Current liabilities	(1,033)	-	-	(1,033)
	49,293	533,486	4,719	587,498