

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

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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

Crothorne 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
Crothorne
Pershore
Worcestershire
WR10 3LZ

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

Mr J Grove	Chairman	(appointed 16 th 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 16 th March 2021)
Mrs C Tookey		(appointed 16 th February 2021)
Mrs E Houlston		(appointed 30 th March 2021)

STRUCTURE, GOVERNANCE 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 Crothorne, Charlton and the surrounding area. These are set out in the Constitution.

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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.

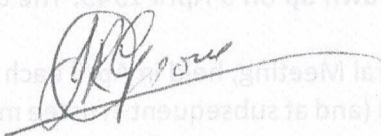
FINANCIAL REVIEW

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 Crophorne and Charlton Village Hall and Playing Fields Trustees.



Mr J Grove Chairman

Dated: 18/5/21

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
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Independent Examiner's Report
To the Trustees of
Crothorne 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.

Ginelle 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

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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

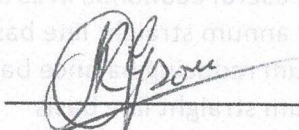
Charity Number 523121

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
		<u>35,477</u>	<u>1,814</u>	<u>37,291</u>	<u>32,115</u>
Current Liabilities					
Creditors	7	<u>1,033</u>	<u>-</u>	<u>1,033</u>	<u>705</u>
Net Current Assets		<u>34,444</u>	<u>1,814</u>	<u>36,258</u>	<u>31,410</u>
		<u>49,293</u>	<u>538,205</u>	<u>587,498</u>	<u>585,291</u>
Represented by:					
Unrestricted Income Fund		49,293	-	49,293	44,192
Restricted Income Fund	8	-	538,205	538,205	541,099
		<u>49,293</u>	<u>538,205</u>	<u>587,498</u>	<u>585,291</u>

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 its residual value.

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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	-
	<u>17,573</u>	<u>-</u>	<u>-</u>	<u>17,573</u>	<u>-</u>
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
	<u>5,074</u>	<u>900</u>	<u>-</u>	<u>5,974</u>	<u>20,254</u>
Other trading activities					
Fundraising events	-	-	-	-	1,553
Income from Feed In Tariff	4,178	-	-	4,178	3,625
Sundry	-	-	-	-	600
	<u>4,178</u>	<u>-</u>	<u>-</u>	<u>4,178</u>	<u>5,778</u>
Investments					
Deposit interest	8	-	-	8	18
	<u>8</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>18</u>
Total income	<u>26,833</u>	<u>900</u>	<u>-</u>	<u>27,733</u>	<u>26,050</u>

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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					
<u>Provision of village hall:</u>					
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

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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

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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