

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

Croptborne 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
Croptborne
Pershore
Worcestershire
WR10 3LZ

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

Mr R Segar	Chairman	(appointed 21 st 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 20 th July 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 Croptborne, 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

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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 – Crophorne 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 Crophorne and Charlton Village Hall and Playing Fields Trustees.



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
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 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.

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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

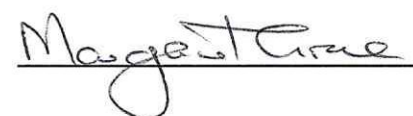
CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS
Charity Number 523121

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 its residual value.

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

Charity Number 523121

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
	<u>13,439</u>	-	<u>13,439</u>	<u>17,573</u>
Charitable activities			-	
Hall lettings	13,107		13,107	4,454
Walkabout			-	-
Parish Council		900	900	1,000
Field lettings	1,105		1,105	520
	<u>14,212</u>	<u>900</u>	<u>15,112</u>	<u>5,974</u>
Other trading activities				
Fundraising events	1,130		1,130	-
Income from Feed In Tariff	1,996		1,996	4,178
Sundry	10		10	-
	<u>3,136</u>	-	<u>3,136</u>	<u>4,178</u>
Investments				
Deposit interest	5		5	8
	<u>5</u>	-	<u>5</u>	<u>8</u>
Total income	<u>30,792</u>	<u>900</u>	<u>31,692</u>	<u>27,733</u>

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				
<u>Community events</u>	730		730	-
<u>Provision of village hall:</u>				
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
<u>Provision of playing field facilities:</u>				
Field maintenance	3,114	3,328	6,442	1,373
<u>Management and administration</u>	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

CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

Charity Number 523121

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