

**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**

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

### **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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## **Charity Number 523121**

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](http://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**  
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**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**  
**Croptborne 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**  
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**Statement of Financial Activities**  
**For the year ended 28 February 2023**

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	Total 2023	Total 2022
<b>Income</b>					
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
<b>Total income</b>	2	<b>26,956</b>	<b>900</b>	<b>27,856</b>	<b>31,692</b>
<b>Expenditure</b>					
Raising funds		(300)		(300)	(933)
Charitable activities		(23,867)		(23,867)	(21,363)
Governance costs		(300)		(300)	(300)
<b>Total expenditure</b>	3	<b>(24,467)</b>	<b>0</b>	<b>(24,467)</b>	<b>(22,596)</b>
<b>Net income before depreciation</b>		<b>2,489</b>	<b>900</b>	<b>3,389</b>	<b>9,096</b>
Depreciation		(3,484)	(7,747)	(11,231)	(6,684)
<b>Net (expenditure) after depreciation</b>		<b>(995)</b>	<b>(6,847)</b>	<b>(7,842)</b>	<b>2,412</b>
Total funds brought forward		56,120	533,790	589,910	587,498
Transfers between restricted & unrestricted funds		900	(900)	-	-
<b>Total funds carried forward</b>		<b>56,025</b>	<b>526,043</b>	<b>582,068</b>	<b>589,910</b>

**CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS**  
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**Balance Sheet**  
**As at 28 February 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Total £
<b>Tangible Fixed Assets</b>	4	21,510	526,043	547,553	558,784
<b>Current Assets</b>					
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
<b>Current Liabilities</b>					
Creditors	6	578		578	1,038
<b>Net Current Assets</b>		34,515	-	34,515	31,126
		56,025	526,043	582,068	589,910
<b>Represented by:</b>					
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

# CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

## Charity Number 523121

### 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
	£	£	£	£
<b>Donations and legacies</b>				
Personal donations	1,763		1,763	500
Covid-19 related grants & donations				12,939
	1,763	-	1,763	13,439
<b>Charitable activities</b>			-	
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
<b>Other trading activities</b>				
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
<b>Investments</b>				
Deposit interest	113		113	5
	113	-	113	5
<b>Total income</b>	<b>26,956</b>	<b>900</b>	<b>27,856</b>	<b>31,692</b>

# 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
	£	£	£	£
<b>Costs of generating voluntary income</b>				
Fundraising expenses	300		300	933
	300	-	300	933
 <b>Charitable activities</b>				
<u>Community events</u>	1,273		1,273	730
<u>Provision of village hall:</u>				
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
<u>Provision of playing field facilities:</u>				
Field maintenance	7,209		7,209	6,442
<u>Management and administration</u>	1,230		1,230	634
	23,867	-	23,867	21,363
 <b>Governance costs</b>				
Accountancy	300		300	300
	300	-	300	300
 <b>Total expenditure</b>	<b>24,467</b>	<b>-</b>	<b>24,467</b>	<b>22,596</b>

# 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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net Book Value</b>					
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

# CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

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### 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

