

**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**

<b>Index</b>	<b>Pages</b>
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**

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 C Hall                      Chairman

Mrs C Swanson

Mrs J King

Mrs T Nettel

Mrs C Tookey

Mrs E Houlston                      (until 17<sup>th</sup> July 2023)

Mrs V Carver

Mrs J Oliver                      (from 20<sup>th</sup> March 2023)

#### **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.

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.

# **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, Randolph 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: 3<sup>rd</sup> June 2024

**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 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.

*Gineke 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
<b>Income</b>					
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
<b>Total income</b>	2	<b>30,527</b>	<b>900</b>	<b>31,427</b>	<b>27,856</b>
<b>Expenditure</b>					
Raising funds		(1,845)		(1,845)	(300)
Charitable activities		(23,195)		(23,195)	(23,867)
Governance costs		(300)		(300)	(300)
<b>Total expenditure</b>	3	<b>(25,340)</b>	<b>-</b>	<b>(25,340)</b>	<b>(24,467)</b>
<b>Net income before depreciation</b>		<b>5,187</b>	<b>900</b>	<b>6,087</b>	<b>3,389</b>
Depreciation		(2,288)	(7,867)	(10,155)	(11,231)
<b>Net income/(expenditure) after depreciation</b>		<b>2,899</b>	<b>(6,967)</b>	<b>(4,068)</b>	<b>(7,842)</b>
Total funds brought forward		56,025	526,043	582,068	589,910
Transfers between restricted & unrestricted funds		(298)	298	-	-
<b>Total funds carried forward</b>		<b>58,626</b>	<b>519,374</b>	<b>578,000</b>	<b>582,068</b>

**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 £
<b>Tangible Fixed Assets</b>	4	19,222	519,374	538,596	547,553
<b>Current Assets</b>					
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
<b>Current Liabilities</b>					
Creditors	6	693		693	578
<b>Net Current Assets</b>		39,404	-	39,404	34,515
		<u>58,626</u>	<u>519,374</u>	<u>578,000</u>	<u>582,068</u>
<b>Represented by:</b>					
Unrestricted Income Fund		58,626		58,626	56,025
Restricted Income Fund	7		519,374	519,374	526,043
		<u>58,626</u>	<u>519,374</u>	<u>578,000</u>	<u>582,068</u>

Approved by the Trustees and signed on their behalf by:

Mr C Hall:



Dated: 3<sup>rd</sup> 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

# CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

## Charity Number 523121

### 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
	£	£	£	£
<b>Donations and legacies</b>				
Personal donations	-	-	-	1,763
	-	-	-	1,763
<b>Charitable activities</b>			-	-
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
<b>Other trading activities</b>				
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
<b>Investments</b>				
Deposit interest	573		573	113
	573	-	573	113
<b>Total income</b>	<b>30,527</b>	<b>900</b>	<b>31,427</b>	<b>27,856</b>

# CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

## Charity Number 523121

### Notes to the Accounts (continued)

#### For the year ended 29 February 2024

### 3. Expenditure

	Unrestricted	Restricted Sheppey	2024 Total	2023 Total
	£	£	£	£
<b>Costs of generating voluntary income</b>				
Fundraising expenses	1,845		1,845	300
	1,845	-	1,845	300
<b>Charitable activities</b>				
<u>Community events</u>	2,947		2,947	1,273
<u>Provision of village hall:</u>				
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
<u>Provision of playing field facilities:</u>				
Field maintenance	4,024		4,024	7,209
<u>Management and administration</u>	1,036		1,036	1,230
	23,195	-	23,195	23,867
<b>Governance costs</b>				
Accountancy	300		300	300
	300	-	300	300
<b>Total expenditure</b>	<b>25,340</b>	<b>-</b>	<b>25,340</b>	<b>24,467</b>

# CROPTHORNE AND CHARLTON VILLAGE HALL AND PLAYING FIELDS

## Charity Number 523121

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

