

DENBY DALE VILLAGE HALL

England & Wales · Charity number 523577

Details

Status Registered

Legal form Other

Registered 1972-01-17

Register [View on the Charity Commission register](#)

Contact

Address Denby Dale Pie Hall
297 Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Phone 01484 862895

Email hello@denbydalepiehall.co.uk

Website www.denbydalepiehall.co.uk

Activities

Objects: A VILLAGE HALL

Activities: The charities activities are to provide for Denby Dale and the surrounding neighbourhood premises for meetings, lectures, classes and other recreational activities with the object of improving the conditions of life for the inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** DENBY DALE
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£133,561	£134,535	-	-
2023-12-31	£128,357	£103,663	-	-
2022-12-31	£87,499	£111,059	-	-
2021-12-31	£59,381	£56,397	-	-
2020-12-31	£38,510	£21,384	-	-

Trustees

Name	Role	Appointed
Gerard Morris	Chair	2019-08-01
David Toulcher		2024-01-18
Tina Bamford		2025-07-28

DENBY DALE VILLAGE HALL

England & Wales - Charity number 523577

Accounts

DENBY DALE VILLAGE HALL

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED
31 DECEMBER 2024**

Registered Charity Number 523577

DENBY DALE VILLAGE HALL

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DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024.

Reference and Administrative Details

Registered Charity Number
523577

Principal Address
297 Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Trustees

The Charity Trustees during the year to 31 December 2024 were:

M Eastwood (Resigned 9th October 2024)
G Morris
D Ibbotson
D Toulcher

Independent Examiner

Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baurgh Green
Barnsley
S75 1FX

Bankers

HSBC plc
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Insurance Brokers

G.J. Sladdin & Company Ltd
17 Clare Road
Halifax
HX1 2HZ

Accountants

Highdale Accounting Ltd
217 Barnsley Road
Denby Dale
Huddersfield
HD8 8TS

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The Denby Dale Village Hall Trust is constituted by Deed of Trust and is a registered Charity. The governing document is a declaration of trust dated 3 June 1964 and trust deed dated 20 May 1971. The trustees are responsible for management of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for an indefinite term and are recruited from members of the local community who wish to become involved in the charity's management. They are appointed according to the Trustees' Constitution and their appointment will follow Trust Law.

Trustees Induction and Training

Any new Trustees are invited to meet the Trustees and briefed on their role. The Trustees' main responsibility is to make sure the Constitution is followed and ensure that the Charity's main asset, its building, is properly maintained, insured and otherwise preserved. The Trustees hold meetings on an ad-hoc basis.

Organisational Structure

Trustees are appointed and regular meetings are held in accordance with the Constitution. A special meeting may be summoned at any time by the Trustees as outlined in the Constitution. The Trustees normally hold a joint Annual General Meeting. The day to day management of the Charity is vested in a management structure comprised of a Village Hall Committee and a paid employee.

Risk Management

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of all visitors to the Charity.

Objectives and Activities

Objectives and Aims

The objective of the Charity is to provide a Village Hall for Denby Dale and the neighbourhood without distinction of sex, political, religious or other opinions and, in particular, for use for meetings, lectures, classes and other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Significant Activities

The significant activities of the charity are:

- Rental of the premises to local organisations
- Hire of rooms to local individuals for functions and other activities
- Provision of a public bar to raise funds for ongoing repairs and maintenance of the building

The Charity works closely with other local organisations to fulfil its objectives of providing services for the community.

The Charity provides office spaces and a function hall, which are available seven days a week and are in regular use by organisations and members of the local community.

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2024

Achievement and Performance

Charitable Activities

The Charity has continued to rent the premises to the local community during the year.

Financial Review

The first-floor rooms and additional storage space on the second floor continue to be let successfully for another year. The hall bookings continue to be a steady and reliable source of income having secured regular weekday group users and proving to be very popular and almost fully booked on weekends for private events.

Reserves Policy

The Trustees have examined the Charity's requirements in light of the main risks to the organisation. It has established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be at least three months of the expenditure. Budgeted expenditure has risen in comparison to last year's target and therefore should be maintained at £27,000. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident the Charity will continue to meet the capital and maintenance requirements. The actual free reserves at 31 December 2024 were £28,849.16.

Financial Activity

The Charity has a loss of £740 this year, which is mainly due to the increase in costs for light, heat, water and wages and also ongoing repairs costs. Overall expenditure has increased by £30,135 and income from activities has only increased by £5,204.

Investment Policy

Aside from retaining a prudent amount in reserves as requested by the Trustees, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Previously, the Trustees have invested surplus funds in a high interest National Savings account.

Future Developments

Assessment of refurbishment and upgrading of the Village Hall is ongoing.

The aim of the charity is to secure the future of the valuable community asset for all the residents of Denby Dale.

Signed on Behalf of the Board



G Morris (Trustee)

Date..... 15.4.2025

DENBY DALE VILLAGE HALL

Independent Examiner's Report to the Trustees of Denby Dale Village Hall for the Year Ended 31 December 2024

I report on the accounts for the year ended 31 December 2024, which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("The Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

DENBY DALE VILLAGE HALL

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Sophie Hirst
Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baurgh Green
Barnsley
S75 1FX

Date..... 16/04/2025

DENBY DALE VILLAGE HALL

Statement of Financial Activities For the Year Ended 31 December 2024

	2024		2023	
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income				
Donations		1,134		9,514
Grant income (Restricted)		-		-
Grant income (Unrestricted)		-		-
Incoming resources from charitable activities				
Rent	22,696		16,996	
Room hire	41,610		39,669	
Bar sales	67,666		61,969	
Functions	-		-	
		131,972		118,634
Other incoming resources				
Bank interest received		455		209
Covenant income		-		-
Total incoming resources		133,561		128,357
RESOURCES EXPENDED (Unrestricted)				
Raising funds				
Opening stock	4,804		1,140	
Bar consumables	29,278		30,678	
Bar wages	29,167		21,876	
Employers pension contributions	344		178	
Function costs	2,218		2,824	
Closing Stock	(2,950)		(4,805)	
Charitable activities				
Light and heat	9,975		4,821	
Cleaning	9,403		9,463	
Repairs and maintenance	16,998		11,046	
Repairs and maintenance (restricted)	-		-	
Equipment hire	1,110		730	
Management fees	10,238		8,646	
Professional fees	35		575	
Insurance	1,439		1,289	
Rates and water rates	4,310		1,734	
Telephone	2,606		2,150	
Printing, postage and stationery	175		111	
Advertising	1,638		525	
Licenses	1,035		470	
Subscriptions	293		239	
Accountancy	4,156		3,697	
Travelling	24		-	
Merchandise purchases	44		-	
Depreciation	4,647		4,408	

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Bank charges	<u>2,808</u>	<u>1,868</u>
Other resources expended	133,795	103,663
Donations	<u>505</u>	<u>-</u>
Total resources expended	<u>134,300</u>	<u>103,663</u>
NET income/(expenditure)	<u>(740)</u>	<u>24,694</u>
Total funds brought forward	<u>1,043,015</u>	<u>1,018,321</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,042,275</u>	<u>1,043,015</u>

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Balance Sheet at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	2		1,014,932		1,017,405
Current assets					
Debtors	3	6,890		9,990	
Cash at bank and in hand	4	<u>33,074</u>		<u>30,280</u>	
		39,964		40,270	
Creditors: Amounts falling due within one year	5		<u>(12,621)</u>		<u>(14,660)</u>
Net current assets			<u>27,343</u>		<u>25,610</u>
Total assets less current liabilities			<u>1,042,275</u>		<u>1,043,015</u>
Net assets			<u>1,042,275</u>		<u>1,043,015</u>
Funds					
Unrestricted funds			<u>1,042,275</u>		<u>1,043,015</u>

The financial statements were approved by the board of Trustees and signed on its behalf by:



G Morris (Trustee)

Date 15.4.2025

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2024

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included when the Charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Donations

Donations are only included when the general income recognition criteria are met.

Liability recognition

Liabilities are recognised when it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible fixed assets

All fixed assets are valued at cost less depreciation.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	not depreciated
Building improvements	-	2.5% straight line
Equipment	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance

Debtors

Debtors are measured on initial recognition on settlement amount, after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Basic Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Funds Unrestricted

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Taxation

The Charity is exempt from tax on its charitable activities.

DENBY DALE VILLAGE HALL

Going Concern

Under the going concern basis of accounting, the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

During the year ended 31st December 2024 the charity incurred a net loss of £740, reflecting ongoing challenges within the current trading environment. The trustees have implemented a number of measures aimed at improving profitability and remain confident in the charity's ongoing viability.

2 TANGIBLE FIXED ASSETS

	Freehold	Building Improve- ments	Equipment	Fixtures and Fittings	Total
Cost					
At 1 January 2024	950,000	88,057	24,060	68,782	1,130,889
Additions	-	-	-	2,174	2,174
Disposals	-	-	-	-	-
At 31 December 2024	950,000	88,057	24,060	70,956	1,133,073
Depreciation					
At 1 January 2024	-	35,334	23,988	54,172	113,494
Charge for year	-	2,201	18	2,428	4,647
On disposals	-	-	-	-	-
At 31 December 2024	-	37,535	24,006	56,600	118,141
Net Book Values					
At 31 December 2024	950,000	50,522	54	14,356	1,014,932
At 31 December 2023	950,000	52,723	72	14,610	1,017,405

3 DEBTORS

	2024 £	2023 £
Trade debtors	3,560	4,792
Prepayments	380	393
Stock	2,950	4,805
	<u>6,890</u>	<u>9,990</u>

4 CASH AT BANK AND IN HAND

	2024 £	2023 £
Cash and current account	4,220	4,341
Deposit account	28,854	25,939
	<u>33,074</u>	<u>30,280</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	650	2,411
Accruals and deferred income	10,508	10,460
Tax and social security	1,463	1,789
	<u>12,621</u>	<u>14,660</u>

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2024

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year to 31 December 2024 there were small repairs and bar consumables expenses in relation to the refurbishment of the pie hall and stock purchases that were reimbursed to members of the trustees.

7 RELATED PARTY TRANSACTIONS

The charity was associated with the Pie Hall Social Club Limited, a company registered under the Industrial & Provident Societies Act 1965 and the Friendly and Industrial and Provident Societies Act 1968.

The charity is ultimately controlled by its trustees. No individual has overall control.

DENBY DALE VILLAGE HALL

England & Wales - Charity number 523577

Accounts

DENBY DALE VILLAGE HALL

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED
31 DECEMBER 2023**

Registered Charity Number 523577

DENBY DALE VILLAGE HALL

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DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023.

Reference and Administrative Details

Registered Charity Number

523577

Principal Address

297 Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Trustees

The Charity Trustees during the year to 31 December 2023 were:

M Eastwood
S A Robinson (Resigned 28th June 2023)
G Morris
A Thompson (Resigned 18th December 2023)

Independent Examiner

Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baugh Green
Barnsley
S75 1FX

Bankers

HSBC plc
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Insurance Brokers

G.J. Sladdin & Company Ltd
17 Clare Road
Halifax
HX1 2HZ

Accountants

Highdale Accounting Ltd
217 Barnsley Road
Denby Dale
Huddersfield
HD8 8TS

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Denby Dale Village Hall Trust is constituted by Deed of Trust and is a registered Charity. The governing document is a declaration of trust dated 3 June 1964 and trust deed dated 20 May 1971. The trustees are responsible for management of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for an indefinite term and are recruited from members of the local community who wish to become involved in the charity's management. They are appointed according to the Trustees' Constitution and their appointment will follow Trust Law.

Trustees Induction and Training

Any new Trustees are invited to meet the Trustees and briefed on their role. The Trustees' main responsibility is to make sure the Constitution is followed and ensure that the Charity's main asset, its building, is properly maintained, insured and otherwise preserved. The Trustees hold meetings on an ad-hoc basis.

Organisational Structure

Trustees are appointed and regular meetings are held in accordance with the Constitution. A special meeting may be summoned at any time by the Trustees as outlined in the Constitution. The Trustees normally hold a joint Annual General Meeting. The day to day management of the Charity is vested in a management structure comprised of a Village Hall Committee and a paid employee.

Risk Management

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of all visitors to the Charity.

Objectives and Activities

Objectives and Aims

The objective of the Charity is to provide a Village Hall for Denby Dale and the neighbourhood without distinction of sex, political, religious or other opinions and, in particular, for use for meetings, lectures, classes and other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Significant Activities

The significant activities of the charity are:

- Rental of the premises to local organisations
- Hire of rooms to local individuals for functions and other activities
- Provision of a public bar to raise funds for ongoing repairs and maintenance of the building

The Charity works closely with other local organisations to fulfil its objectives of providing services for the community.

The Charity provides office spaces and a function hall, which are available seven days a week and are in regular use by organisations and members of the local community.

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2023

Achievement and Performance

Charitable Activities

The Charity has continued to rent the premises to the local community during the year. The Charity has taken on extensive refurbishment works to maintain the future of the building and also to increase rental ability for the various spaces available within the building.

Financial Review

The first floor rooms and additional storage space on the second floor continue to be let successfully for another year. The hall bookings continue to be a steady and reliable source of income having secured regular weekday group users and proving to be very popular and almost fully booked on weekends for private events.

Reserves Policy

The Trustees have examined the Charity's requirements in light of the main risks to the organisation. It has established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be at least three months of the expenditure. Budgeted expenditure will remain in line with last years target and therefore remains at £20,000. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident the Charity will continue to meet the capital and maintenance requirements. The actual free reserves at 31 December 2023 were £25,939.

Financial Activity

The Charity has a profit of £26,134 this year, due to the success of rental, hall and bar income. Repairs are substantially less than last year but our wages costs in turn have increased. Overall expenditure has reduced by £8,966 and income from activities has increased by £61,502.

Investment Policy

Aside from retaining a prudent amount in reserves as requested by the Trustees, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Previously, the Trustees have invested surplus funds in a high interest National Savings account.

Future Developments

Assessment of refurbishment and upgrading of the Village Hall is ongoing.

The aim of the charity is to secure the future of the valuable community asset for all the residents of Denby Dale.

Appointment of New Trustees

Just after the year end, on the 18th January 2024 two new trustees were appointed stating D Ibbotson and D Toulcher.

Signed on Behalf of the Board

G Morris (Trustee)

Date.....

DENBY DALE VILLAGE HALL

Independent Examiner's Report to the Trustees of Denby Dale Village Hall for the Year Ended 31 December 2023

I report on the accounts for the year ended 31 December 2023, which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("The Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

DENBY DALE VILLAGE HALL

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Sophie Hirst
Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baurgh Green
Barnsley
S75 1FX

Date.....

DENBY DALE VILLAGE HALL

Statement of Financial Activities For the Year Ended 31 December 2023

	2023		2022	
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income				
Donations		9,514		11,674
Grant income (Restricted)		-		15,995
Grant income (Unrestricted)		-		2,667
Incoming resources from charitable activities				
Rent	16,996		3,727	
Room hire	39,669		29,808	
Bar sales	61,969		22,797	
Functions	<u>-</u>		<u>800</u>	
		118,634		57,132
Other incoming resources				
Bank interest received		209		31
Covenant income		-		-
Total incoming resources		128,357		87,499
RESOURCES EXPENDED (Unrestricted)				
Raising funds				
Opening stock	1,140		-	
Bar consumables	30,678		12,779	
Bar wages	21,876		4,860	
Employers pension contributions	178		-	
Function costs	2,824		1,617	
Closing Stock	(4,805)		(1,140)	
Charitable activities				
Light and heat	4,821		3,752	
Cleaning	9,463		7,352	
Repairs and maintenance	11,046		47,666	
Repairs and maintenance (restricted)	-		15,995	
Equipment hire	730		280	
Management fees	8,646		5,328	
Professional fees	575		325	
Insurance	1,289		1,220	
Rates and water rates	1,734		2,846	
Telephone	2,150		590	
Printing, postage and stationery	111		128	
Advertising	525		224	
Licenses	470		327	
Subscriptions	239		147	
Accountancy	3,697		1,932	
Depreciation	4,408		4,108	
Bank charges	<u>1,868</u>		<u>723</u>	
		103,663		111,059

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Other resources expended		
Donations	<u> -</u>	<u> -</u>
Total resources expended	<u> 103,663</u>	<u> 111,059</u>
NET income/(expenditure)	<u> 24,694</u>	<u> (23,560)</u>
Total funds brought forward	<u>1,018,321</u>	<u>1,041,881</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,043,015</u>	<u>1,018,321</u>

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Balance Sheet at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	2		1,017,405		1,018,710
Current assets					
Debtors	3	9,990		2,508	
Cash at bank and in hand	4	<u>30,280</u>		<u>15,527</u>	
		40,270		18,035	
Creditors: Amounts falling due within one year	5	<u>(14,660)</u>		<u>(18,424)</u>	
Net current assets			<u>25,610</u>		<u>(389)</u>
Total assets less current liabilities			<u>1,043,015</u>		<u>1,018,321</u>
Net assets			<u>1,043,015</u>		<u>1,018,321</u>
Funds					
Unrestricted funds			<u>1,043,015</u>		<u>1,018,321</u>

The financial statements were approved by the board of Trustees and signed on its behalf by:

G Morris (Trustee)

Date.....

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2023

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included when the Charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Donations

Donations are only included when the general income recognition criteria are met.

Liability recognition

Liabilities are recognised when it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible fixed assets

All fixed assets are valued at cost less depreciation.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	not depreciated
Building improvements	-	2.5% straight line
Equipment	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance

Debtors

Debtors are measured on initial recognition on settlement amount, after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Basic Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Funds Unrestricted

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Taxation

The Charity is exempt from tax on its charitable activities.

DENBY DALE VILLAGE HALL

Going Concern

Under the going concern basis of accounting, the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

2 TANGIBLE FIXED ASSETS

	Freehold	Building Improve- ments	Equipment	Fixtures and Fittings	Total
Cost					
At 1 January 2023	950,000	88,057	24,060	65,679	1,127,796
Additions	-	-	-	3,103	3,103
Disposals	-	-	-	-	-
At 31 December 2023	<u>950,000</u>	<u>88,057</u>	<u>24,060</u>	<u>68,782</u>	<u>1,130,899</u>
Depreciation					
At 1 January 2023	-	33,131	23,965	51,990	109,086
Charge for year	-	2,203	23	2,182	4,408
On disposals	-	-	-	-	-
At 31 December 2023	<u>-</u>	<u>35,334</u>	<u>23,988</u>	<u>54,172</u>	<u>113,493</u>
Net Book Values					
At 31 December 2023	<u>950,000</u>	<u>52,723</u>	<u>72</u>	<u>14,610</u>	<u>1,017,405</u>
At 31 December 2022	<u>950,000</u>	<u>54,926</u>	<u>95</u>	<u>13,689</u>	<u>1,018,710</u>

3 DEBTORS

	2023 £	2022 £
Trade debtors	4,792	1,153
Prepayments	393	215
Stock	4805	1,140
Other debtors	-	-
Tax and social security	-	-
	<u>9,990</u>	<u>2,508</u>

4 CASH AT BANK AND IN HAND

	2023 £	2022 £
Cash and current account	4,341	780
Deposit account	25,939	14,747
	<u>30,280</u>	<u>15,527</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	2,411	8,540
Accruals and deferred income	10,460	9,574
Tax and social security	1,789	310
	<u>14,660</u>	<u>18,424</u>

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2023

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

During the year to 31 December 2023 there were small repair expenses in relation to the refurbishment of the pie hall and stock purchases that were reimbursed to various members of the committee.

7 RELATED PARTY TRANSACTIONS

The charity was associated with the Pie Hall Social Club Limited, a company registered under the Industrial & Provident Societies Act 1965 and the Friendly and Industrial and Provident Societies Act 1968.

The charity is ultimately controlled by its trustees. No individual has overall control.

DENBY DALE VILLAGE HALL

England & Wales - Charity number 523577

Accounts

DENBY DALE VILLAGE HALL

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED
31 DECEMBER 2022**

Registered Charity Number 523577

DENBY DALE VILLAGE HALL

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DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2022.

Reference and Administrative Details

Registered Charity Number

523577

Principal Address

297 Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Trustees

The Charity Trustees during the year to 31 December 2022 were:

M Eastwood
S A Robinson
G Morris
A Thompson

Independent Examiner

Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baurgh Green
Barnsley
S75 1FX

Bankers

HSBC plc
5 Market Hill
Barnsley
South Yorkshire S70
2PY

Insurance Brokers

Ladbrook Insurance
5A County House
Waterside Business Park
Rotherham Road
Dinnington
Sheffield
S25 3QA

Accountants

Highdale Accounting Ltd
217 Barnsley Road
Denby Dale
Huddersfield
HD8 8TS

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2022

Structure, Governance and Management

Governing Document

The Denby Dale Village Hall Trust is constituted by Deed of Trust and is a registered Charity. The governing document is a declaration of trust dated 3 June 1964 and trust deed dated 20 May 1971. The trustees are responsible for management of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for an indefinite term and are recruited from members of the local community who wish to become involved in the charity's management. They are appointed according to the Trustees' Constitution and their appointment will follow Trust Law.

Trustees Induction and Training

Any new Trustees are invited to meet the Trustees and briefed on their role. The Trustees' main responsibility is to make sure the Constitution is followed and ensure that the Charity's main asset, its building, is properly maintained, insured and otherwise preserved. The Trustees hold meetings on an ad-hoc basis.

Organisational Structure

Trustees are appointed and regular meetings are held in accordance with the Constitution. A special meeting may be summoned at any time by the Trustees as outlined in the Constitution. The Trustees normally hold a joint Annual General Meeting. The day to day management of the Charity is vested in a management structure comprised of a Village Hall Committee and a paid employee.

Risk Management

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of all visitors to the Charity.

Objectives and Activities

Objectives and Aims

The objective of the Charity is to provide a Village Hall for Denby Dale and the neighbourhood without distinction of sex, political, religious or other opinions and, in particular, for use for meetings, lectures, classes and other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Significant Activities

The significant activities of the charity are:

- Rental of the premises to local organisations
- Hire of rooms to local individuals for functions and other activities

The Charity works closely with other local organisations to fulfil its objectives of providing services for the community.

The Charity provides two meeting rooms and a function hall, which are available seven days a week and are in regular use by organisations and members of the local community.

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2022

Achievement and Performance

Charitable Activities

The Charity has continued to rent the premises to the local community during the year. The Charity has taken on extensive refurbishment works to maintain the future of the building and also to increase rental ability for the various spaces available within the building.

Financial Review

The Charity was in receipt of numerous Grants totaling £18,662.38. £2,667 was received from Kirklees Council in relation to the hospitality and leisure covid grant. £9,995.38 from Denby Dale Parish Council, in relation to energy efficiency improvements. £1,000 from One Community Fund, in relation to fire doors and £5,000 from Huddersfield Common Good Trust in relation to CCTV and fire alarm. The first floor rooms have been successfully turned into individual office spaces with an additional storage space on the second floor. All these spaces have now been rented out to three separate users, which commenced in November 2022.

Reserves Policy

The Trustees have examined the Charity's requirements in light of the main risks to the organisation. It has established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be at least three months of the expenditure. Budgeted expenditure has increased this year due to bar stock and staff wages and therefore the target is £20,000. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident the Charity will continue to meet the capital and maintenance requirements. The actual free reserves at 31 December 2022 were £14,747.

Financial Activity

The Charity has a loss of £24,700 this year, due to the extensive repair costs.

Investment Policy

Aside from retaining a prudent amount in reserves as requested by the Trustees, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Previously, the Trustees have invested surplus funds in a high interest National Savings account.

Future Developments

Ongoing assessment of refurbishment and upgrading of the Village Hall is underway as funds will allow to provide improved rooms and facilities for hire.

The aim of the charity is to secure the future of the valuable community asset for all the residents of Denby Dale.

Signed on Behalf of the Board

A Thompson (Treasurer)

Date.....

DENBY DALE VILLAGE HALL

Independent Examiner's Report to the Trustees of Denby Dale Village Hall for the Year Ended 31 December 2022

I report on the accounts for the year ended 31 December 2022, which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("The Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

DENBY DALE VILLAGE HALL

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Sophie Hirst
Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baugh Green
Barnsley
S75 1FX

Date.....

DENBY DALE VILLAGE HALL

Statement of Financial Activities For the Year Ended 31 December 2022

	2022		2021	
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income				
Donations		11,674		1,685
Grant income (Restricted)		15,995		20,000
Grant income (Unrestricted)		2,667		19,789
Incoming resources from charitable activities				
Rent	3,727		2,967	
Room hire	29,808		13,843	
Fund raising	-		-	
Bar sales	22,797		-	
Functions	800		1,095	
Table tennis	-		-	
		57,132		17,905
Other incoming resources				
Bank interest received		31		2
Covenant income		-		-
Total incoming resources		87,499		59,381
RESOURCES EXPENDED (Unrestricted)				
Raising funds				
Bar consumables	12,779		-	
Bar wages	4,860		-	
Function costs	1,617		448	
Closing Stock	(1,140)		-	
Charitable activities				
Light and heat	3,752		4,009	
Cleaning	7,352		1,474	
Repairs and maintenance	47,666		16,745	
Repairs and maintenance (restricted)	15,995		20,000	
Equipment hire	280		-	
Management fees	5,328		2,161	
Professional fees	325		35	
Insurance	1,220		1,599	
Rates and water rates	2,846		3,416	
Telephone	590		567	
Printing, postage and stationery	128		-	
Advertising	224		214	
Licenses	327		651	
Subscriptions	147		110	
Accountancy	1,932		1,588	
Depreciation	4,108		3,040	
Other costs	-		102	
Bank charges	723		238	
		723		238

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Other resources expended	111,059	56,397
Donations	<u>-</u>	<u>-</u>
Total resources expended	<u>111,059</u>	<u>56,397</u>
NET income/(expenditure)	<u>(23,560)</u>	<u>2,984</u>
Total funds brought forward	1,041,881	1,038,897
TOTAL FUNDS CARRIED FORWARD	<u>1,018,321</u>	<u>1,041,881</u>

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Balance Sheet at 31 December 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	2		1,018,710		1,016,438
Current assets					
Debtors	3	2,508		13,283	
Cash at bank and in hand	4	<u>15,527</u>		<u>21,095</u>	
		18,035		34,378	
Creditors: Amounts falling due within one year	5	<u>(18,424)</u>		<u>(8,935)</u>	
Net current assets			<u>(389)</u>		<u>25,443</u>
Total assets less current liabilities			<u>1,018,321</u>		<u>1,041,881</u>
Net assets			<u>1,018,321</u>		<u>1,041,881</u>
Funds					
Unrestricted funds			<u>1,018,321</u>		<u>1,041,881</u>

The financial statements were approved by the board of Trustees and signed on its behalf by:

A Thompson (Treasurer)

Date.....

The notes on pages 9 to 11 form part of these financial statements

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included when the Charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Donations

Donations are only included when the general income recognition criteria are met.

Liability recognition

Liabilities are recognised when it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible fixed assets

All fixed assets are valued at cost less depreciation.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	not depreciated
Building improvements	-	2.5% straight line
Equipment	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance

Debtors

Debtors are measured on initial recognition on settlement amount, after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Basic Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Funds Unrestricted funds

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Taxation

The Charity is exempt from tax on its charitable activities.

DENBY DALE VILLAGE HALL

Going Concern

Under the going concern basis of accounting, the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

2 TANGIBLE FIXED ASSETS

	Freehold	Building Improve- ments	Equipment	Fixtures and Fittings	Total
Cost					
At 1 January 2022	950,000	88,057	24,060	59,298	1,121,415
Additions	-	-	-	6,381	6,381
Disposals	-	-	-	-	-
At 31 December 2022	<u>950,000</u>	<u>88,057</u>	<u>24,060</u>	<u>65,679</u>	<u>1,127,796</u>
Depreciation					
At 1 January 2022	-	30,930	23,933	50,114	104,977
Charge for year	-	2,201	32	1,876	4,109
On disposals	-	-	-	-	-
At 31 December 2022	<u>-</u>	<u>33,131</u>	<u>23,965</u>	<u>51,990</u>	<u>109,086</u>
Net Book Values					
At 31 December 2022	<u>950,000</u>	<u>54,926</u>	<u>95</u>	<u>13,689</u>	<u>1,018,710</u>
At 31 December 2021	<u>950,000</u>	<u>57,127</u>	<u>127</u>	<u>9,184</u>	<u>1,016,438</u>

3 DEBTORS

	2022 £	2021 £
Trade debtors	1,153	10,640
Prepayments	215	822
Stock	1,140	-
Other debtors	-	1,466
Tax and social security	-	355
	<u>2,508</u>	<u>13,283</u>

4 CASH AT BANK AND IN HAND

	2022 £	2021 £
Cash and current account	780	1,094
Deposit account	14,747	20,001
	<u>15,527</u>	<u>21,095</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	8,540	7,903
Accruals and deferred income	9,574	1,032
Tax and social security	310	-
	<u>18,424</u>	<u>8,935</u>

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2022

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year to 31 December 2022 there were small repair expenses in relation to the refurbishment of the pie hall that were reimbursed to various members of the committee.

7 RELATED PARTY TRANSACTIONS

The charity was associated with the Pie Hall Social Club Limited, a company registered under the Industrial & Provident Societies Act 1965 and the Friendly and Industrial and Provident Societies Act 1968.

Amounts owing from The Pie Hall Social Club Limited at 31 December 2021 totaled £11,466.42 and was paid in full on the 7 January 2022. An additional £8,543.77 donation was received from The Pie Hall Social Club Limited following the closure of this company. The company was officially closed down 14 December 2022.

The charity is ultimately controlled by its trustees. No individual has overall control.

DENBY DALE VILLAGE HALL

England & Wales - Charity number 523577

Accounts

DENBY DALE VILLAGE HALL

**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED
31 DECEMBER 2021**

Registered Charity Number 523577

DENBY DALE VILLAGE HALL

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DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021.

Reference and Administrative Details

Registered Charity Number

523577

Principal Address

Birkwood House
Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Trustees

The Charity Trustees during the year to 31 December 2021 were:

M Eastwood
S A Robinson
G Serafinski (resigned 21st June 2021)
G Morris
A Thompson (appointed 21st June 2021)

Independent Examiner

Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baurgh Green
Barnsley
S75 1FX

Bankers

HSBC plc
5 Market Hill
Barnsley
South Yorkshire S70
2PY

Insurance Brokers

Ladbrook Insurance
5A County House
Waterside Business Park
Rotherham Road
Dinnington
Sheffield
S25 3QA

Accountants

Highdale Accounting Ltd
217 Barnsley Road
Denby Dale
Huddersfield
HD8 8TS

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2021

Structure, Governance and Management

Governing Document

The Denby Dale Village Hall Trust is constituted by Deed of Trust and is a registered Charity. The governing document is a declaration of trust dated 3 June 1964 and trust deed dated 20 May 1971. The trustees are responsible for management of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for an indefinite term and are recruited from members of the local community who wish to become involved in the charity's management. They are appointed according to the Trustees' Constitution and their appointment will follow Trust Law.

Trustees Induction and Training

Any new Trustees are invited to meet the Trustees and briefed on their role. The Trustees' main responsibility is to make sure the Constitution is followed and ensure that the Charity's main asset, its building, is properly maintained, insured and otherwise preserved. The Trustees hold meetings on an ad-hoc basis.

Organisational Structure

Trustees are appointed and regular meetings are held in accordance with the Constitution. A special meeting may be summoned at any time by the Trustees as outlined in the Constitution. The Trustees normally hold a joint Annual General Meeting. The day to day management of the Charity is vested in a management structure comprised of a Village Hall Committee and a Social Club Committee.

Related Parties

The Charity received the final rental income from The Pie Hall Social Club Limited, which was a club and members' bar operating within its premises. Gina Serafinski is a Trustee of the Charity and was Secretary of The Pie Hall Social Club Limited. Gerrard Morris was the Chairman of the Pie Hall Social Club and a Trustee of the Charity. The Pie Hall Social Club Limited ceased on 31st December 2020.

Risk Management

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of all visitors to the Charity.

Objectives and Activities

Objectives and Aims

The objective of the Charity is to provide a Village Hall for Denby Dale and the neighbourhood without distinction of sex, political, religious or other opinions and, in particular, for use for meetings, lectures, classes and other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Significant Activities

The significant activities of the charity are:

- Rental of the premises to local organisations
- Hire of rooms to local individuals for functions and other activities

The Charity works closely with other local organisations to fulfil its objectives of providing services for the community.

The Charity provides two meeting rooms and a function hall, which are available seven days a week and are in regular use by organisations and members of the local community.

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2021

Achievement and Performance

Charitable Activities

The Charity has continued to rent the premises to the local community during the year. The Charity has taken on extensive refurbishment works to maintain the future of the building and also to increase rental ability for the various spaces available within the building.

Financial Review

The Charity was in receipt of numerous Grants, £19,789.27 was received from Kirklees Council in relation to the extensive renovation works being completed, £10,000 from the Lottery Fund and £10,000 from Denby Dale Parish Council.

Unfortunately, the successful renting of the kitchen to Nomadic Pizza has now ceased. Efforts are being actively aimed at getting the first floor meeting rooms ready for let, by spring 2022.

Reserves Policy

The Trustees have examined the Charity's requirements in light of the main risks to the organisation. It has established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be at least three months of the expenditure. Budgeted expenditure for 2022 is £40,000 and therefore the target is £10,000. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that once Covid-19 restrictions are ended and activities can resume, the Charity will continue to meet the capital and maintenance requirements. The actual free reserves at 31 December 2021 were £25,443.

Financial Activity

The Charity has a surplus of £2,984 this year.

Investment Policy

Aside from retaining a prudent amount in reserves as requested by the Trustees, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Previously, the Trustees have invested surplus funds in a high interest National Savings account.

Future Developments

Ongoing assessment of refurbishment and upgrading of the Village Hall is underway as funds will allow to provide new and improved rooms and facilities for hire.

The aim of the charity is to secure the future of the valuable community asset for all the residents of Denby Dale.

Signed on Behalf of the Board

A Thompson (Treasurer)

Date.....

DENBY DALE VILLAGE HALL

Independent Examiner's Report to the Trustees of Denby Dale Village Hall for the Year Ended 31 December 2021

I report on the accounts for the year ended 31 December 2021, which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("The Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

DENBY DALE VILLAGE HALL

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Elementary Accountancy Services Ltd
36 Dearne Hall Lane
Baugh Green
Barnsley
S75 1FX

Date.....

DENBY DALE VILLAGE HALL

Statement of Financial Activities For the Year Ended 31 December 2021

	2021		2020	
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income				
Donations		1,685		1,070
Grant income (Restricted)		20,000		-
Grant income (Unrestricted)		19,789		12,002
Incoming resources from charitable activities				
Rent	2,967		10,833	
Room hire	13,843		10,840	
Fund raising	-		1,633	
Functions	1,095		-	
Table tennis	<u>-</u>		<u>279</u>	
		17,904		23,585
Other incoming resources				
Bank interest received		2		
Covenant income		-		1,853
Total incoming resources		59,381		38,510
RESOURCES EXPENDED (Unrestricted)				
Raising funds				
Function costs	448		-	
Charitable activities				
Light and heat	4,009		7,936	
Cleaning	1,474		815	
Repairs and maintenance	16,745		3,875	
Repairs and maintenance (restricted)	20,000		-	
Management fees	2,161		-	
Professional fees	35		-	
Insurance	1,599		1,887	
Rates and water rates	3,416		1,363	
Telephone	567		310	
Printing, postage and stationery	-		30	
Advertising	214		144	
Licences	651		845	
Subscriptions	110		-	
Accountancy	1,588		1,200	
Depreciation	3,040		2,929	
Other costs	102		50	
Bank charges	<u>238</u>		<u>-</u>	
		56,397		21,384

The notes on pages 8 to 10 form part of these financial statements

DENBY DALE VILLAGE HALL

Other resources expended		
Donations	<u> -</u>	<u> 2,178</u>
Total resources expended	<u> 56,397</u>	<u> 23,562</u>
NET income/(expenditure)	<u> 2,984</u>	<u> 14,948</u>
Total funds brought forward	<u> 1,038,897</u>	<u> 1,023,949</u>
TOTAL FUNDS CARRIED FORWARD	<u> 1,041,881</u>	<u> 1,038,897</u>

The notes on pages 8 to 10 form part of these financial statements

DENBY DALE VILLAGE HALL

Balance Sheet at 31 December 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	2		1,016,438		1,013,852
Current assets					
Debtors	3	13,283		10,481	
Cash at bank and in hand	4	<u>21,095</u>		<u>15,679</u>	
		34,378		26,160	
Creditors: Amounts falling due within one year	5	<u>(8,935)</u>		<u>(1,115)</u>	
Net current assets			<u>25,443</u>		<u>25,045</u>
Total assets less current liabilities			<u>1,041,881</u>		<u>1,038,897</u>
Net assets			<u>1,041,881</u>		<u>1,038,897</u>
Funds					
Unrestricted funds			<u>1,041,881</u>		<u>1,038,897</u>

The financial statements were approved by the board of Trustees and signed on its behalf by:

A Thompson (Treasurer)

Date.....

The notes on pages 8 to 10 form part of these financial statements

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2021

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included when the Charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Donations

Donations are only included when the general income recognition criteria are met.

Liability recognition

Liabilities are recognised when it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible fixed assets

All fixed assets are valued at cost.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	not depreciated
Building improvements	-	2.5% straight line
Equipment	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance

Debtors

Debtors are measured on initial recognition on settlement amount, after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Basic Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Funds

Unrestricted funds

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Taxation

The Charity is exempt from tax on its charitable activities.

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2021

2 TANGIBLE FIXED ASSETS

	Freehold	Building Improve- ments	Equipment	Fixtures and Fittings	Total
Cost					
At 1 January 2021	950,000	88,057	24,060	53,673	1,115,790
Additions	-	-	-	5,625	5,625
Disposals	-	-	-	-	-
At 31 December 2021	950,000	88,057	24,060	59,298	1,121,415
Depreciation					
At 1 January 2021	-	28,726	23,891	49,321	101,938
Charge for year	-	2,204	42	793	3,039
On disposals	-	-	-	-	-
At 31 December 2021	-	30,930	23,933	50,114	104,977
Net Book Values					
At 31 December 2021	950,000	57,127	127	9,184	1,016,438
At 31 December 2020	950,000	59,331	169	4,352	1,013,852

3 DEBTORS

	2021 £	2020 £
Trade debtors	10,640	10,000
Prepayments	822	481
Other debtors	1,466	-
Tax and social security	355	-
	<u>13,283</u>	<u>10,481</u>

4 CASH AT BANK AND IN HAND

	2021 £	2020 £
Cash and current account	1,094	15,679
Deposit account	20,001	-
	<u>21,095</u>	<u>15,679</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,903	71
Accruals	132	318
Tax and social security	-	726
	<u>8,035</u>	<u>1,115</u>

	2021	2020
Direct charitable	<u>Nil</u>	<u>Nil</u>

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2021

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year to 31 December 2021 there were small repair expenses in relation to the refurbishment of the pie hall that were reimbursed to Gina Serafinski (2020: nil).

7 RELATED PARTY TRANSACTIONS

The charity was associated with the Pie Hall Social Club Limited, a company registered under the Industrial & Provident Societies Act 1965 and the Friendly and Industrial and Provident Societies Act 1968.

The charity rented part of its premises to the Pie Hall Social Club Limited. During the year, rentals receivable amounted to £nil (2020: £10,833). Amounts owing from The Pie Hall Social Club Limited at 31 December 2021 totalled £11,466.42 (2020: £10,000).

In addition, the Charity also used to receive covenants from the Pie Hall Social Club Limited totalling £nil (2020: £1,853).

The charity is ultimately controlled by its trustees. No individual has overall control.

DENBY DALE VILLAGE HALL

England & Wales - Charity number 523577

Accounts

DENBY DALE VILLAGE HALL

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

Registered Charity Number 523577

DENBY DALE VILLAGE HALL

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DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2020

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2020.

Reference and Administrative Details

Registered Charity Number
523577

Principal Address
Birkwood House
Wakefield Road
Denby Dale
Huddersfield
HD8 8RX

Trustees

The Charity Trustees during the year to 31 December 2020 were:

M Eastwood
S A Robinson
G Serafinski
G Morris

Independent Examiner

D J Brownhill FCA FMAAT
Integra Advisers LLP
1 Westleigh Hall
Wakefield Road
Denby Dale
Huddersfield
HD8 8QJ

Bankers

HSBC plc
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Insurance Brokers

G J Sladdin & Company Limited
17 Clare Road
Halifax
HX1 2HZ

Accountants

Integra Advisers LLP
1 Westleigh Hall
Wakefield Rd
Denby Dale
Huddersfield
HD8 8QJ

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2020

Structure, Governance and Management

Governing Document

The Denby Dale Village Hall Trust is constituted by Deed of Trust and is a registered Charity. The governing document is a declaration of trust dated 3 June 1964 and trust deed dated 20 May 1971. The trustees are responsible for management of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed for an indefinite term and are recruited from members of the local community who wish to become involved in the charity's management. They are appointed according to the Trustees' Constitution and their appointment will follow Trust Law.

Trustees Induction and Training

Any new Trustees are invited to meet the Trustees and briefed on their role. The Trustees' main responsibility is to make sure the Constitution is followed and ensure that the Charity's main asset, its building, is properly maintained, insured and otherwise preserved. The Trustees hold meetings on an ad-hoc basis.

Organisational Structure

Trustees are appointed and regular meetings are held in accordance with the Constitution. A special meeting may be summoned at any time by the Trustees as outlined in the Constitution. The Trustees normally hold a joint Annual General Meeting. The day to day management of the Charity is vested in a management structure comprised of a Village Hall Committee and a Social Club Committee.

Related Parties

The Charity received covenant income and rental income from The Pie Hall Social Club Limited, which was a club and members' bar operating within its premises. Gina Serafinski is a Trustee of the Charity and was Secretary of The Pie Hall Social Club Limited. Gerrard Morris was the Chairman of the Pie Hall Social Club and a Trustee of the Charity.

Risk Management

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of all visitors to the Charity.

Objectives and Activities

Objectives and Aims

The objective of the Charity is to provide a Village Hall for Denby Dale and the neighbourhood without distinction of sex, political, religious or other opinions and, in particular, for use for meetings, lectures, classes and other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Significant Activities

The significant activities of the charity are:

Rental of the premises to local organisations

Hire of rooms to local individuals for functions and other activities

The Charity works closely with other local organisations to fulfil its objectives of providing services for the community.

The Charity provides two meeting rooms and a function hall, which are available seven days a week and are in regular use by organisations and members of the local community.

DENBY DALE VILLAGE HALL

Report of the Trustees for the Year Ended 31 December 2020

Achievement and Performance

Charitable Activities

The Charity has continued to rent the premises to the Pie Hall Social Club Ltd during the year. However, the impact of the Covid-19 pandemic forced the closure of the bar and all sports and social activities for over 8 months of the year, caused a considerable impact on income. After a special meeting on 30th September 2020 the decision was taken to close the Pie Hall Social Club Limited to preserve the assets of Denby Dale Village Hall.

Financial Review

The Charity was in receipt of three Government Covid-19 Grants which have enabled it to remain solvent and enabled essential costs for utilities, insurance and maintenance work to be financed and safeguard the Charity.

The grants received were £10,000 in March £1,334 and £667 in December 2020.

In addition, the successful renting of the kitchen to Nomadic Pizza has provided a regular income.

The Trustees are currently reviewing the future of the Village Hall and a report will be prepared for the future. The proposals will be presented at the AGM as soon as we can legally hold one, following the end of Covid-19 restrictions.

Reserves Policy

The Trustees have examined the Charity's requirements in light of the main risks to the organisation. It has established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be at least 3 months of the expenditure. Budgeted expenditure for 2020 is £30,000 and therefore the target is £7,500. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that once Covid-19 restrictions are ended and activities can resume, the Charity will continue to meet the capital and maintenance requirements. The actual free reserves at 31 December 2020 were £25,045.

Financial Activity

The Charity has a surplus of £14,948 this year, with covenant income of £1,853 received from The Pie Hall Social Club Limited.

Investment Policy

Aside from retaining a prudent amount in reserves as requested by the Trustees, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. Previously, the Trustees have invested surplus funds in a high interest National Savings account.

Future Developments

As soon as COVID restrictions are relaxed, the charity plans to reopen to provide the use of the premises to provide local individuals and organisations with facilities for education, social, sport, youth and community activities.

Currently an assessment of repair and upgrading of the Village Hall is underway with refurbishment as funds will allow to provide new and improved rooms and facilities for hire.

The aim of the charity is to secure the future of the valuable community asset for all the residents of Denby Dale.

Signed on Behalf of the Board

S A Robinson
Trustee

Date... 

DENBY DALE VILLAGE HALL

Independent Examiner's Report to the Trustees of Denby Dale Village Hall for the Year Ended 31 December 2020

I report on the accounts for the year ended 31 December 2020, which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("The Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

DENBY DALE VILLAGE HALL

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



D J Brownhill FCA FMAAT
Integra Advisers LLP
1 Westleigh Hall
Wakefield Road
Denby Dale
Huddersfield
HD8 8QJ

Date 21/10/2023.....

DENBY DALE VILLAGE HALL

Statement of Financial Activities For the Year Ended 31 December 2020

	2020		2019	
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income				
Donations		1,070		1,650
Grant income (Restricted)		-		2,143
Grant income (Unrestricted)		12,002		-
Incoming resources from charitable activities				
Rent	10,833		6,500	
Room hire	10,840		12,322	
Fund raising	1,633		-	
Functions	-		609	
Table Tennis	<u>279</u>		<u>2,083</u>	
		23,585		21,514
Other incoming resources				
Covenant income		<u>1,853</u>		<u>1,050</u>
Total incoming resources		38,510		26,357
RESOURCES EXPENDED (Unrestricted)				
Raising funds				
Function costs	-		411	
Charitable activities				
Light and heat	7,936		13,246	
Cleaning	815		1,156	
Repairs and maintenance	3,875		944	
Repairs and maintenance (restricted)	-		2,143	
Insurance	1,887		1,978	
Rates and water rates	1,363		253	
Telephone	310		415	
Printing, postage and stationery	30		103	
Advertising	144		213	
Licences	845		357	
Accounting	1,200		1,200	
Depreciation	2,929		3,065	
Other costs	<u>50</u>		=	
		21,384		25,484
Other resources expended				
Donations		<u>2,178</u>		-
Total resources expended		<u>23,562</u>		<u>25,484</u>
NET Income/(expenditure)		<u>14,948</u>		<u>873</u>
Total funds brought forward		<u>1,023,949</u>		<u>1,023,076</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,038,897</u>		<u>1,023,949</u>

The notes on pages 8 to 10 form part of these financial statements

DENBY DALE VILLAGE HALL

Balance Sheet at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	2		1,013,852		1,016,230
Current assets					
Debtors	3	10,481		1,231	
Cash at bank and in hand	4	<u>15,679</u>		<u>9,876</u>	
		26,160		11,107	
Creditors: Amounts falling due within one year	5	<u>(1,115)</u>		<u>(3,388)</u>	
Net current assets			<u>25,045</u>		<u>7,719</u>
Total assets less current liabilities			<u>1,038,897</u>		<u>1,023,949</u>
Net assets			<u>1,038,897</u>		<u>1,023,949</u>
Funds					
Unrestricted funds			<u>1,038,897</u>		<u>1,023,949</u>

The financial statements were approved by the board of Trustees and signed on its behalf by:

S A Robinson (Trustee)

Date.....*SARobinson*.....

The notes on pages 8 to 10 form part of these financial statements

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2020

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Incoming resources

All incoming resources are included when the Charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Donations

Donations are only included when the general income recognition criteria are met.

Liability recognition

Liabilities are recognised when it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible fixed assets

All fixed assets are valued at cost.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	-	not depreciated
Building improvements	-	2.5% straight line
Equipment	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance

Debtors

Debtors are measured on initial recognition on settlement amount, after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Basic Financial Instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Funds

Unrestricted funds

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Taxation

The Charity is exempt from tax on its charitable activities.

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2020

2 TANGIBLE FIXED ASSETS

	Freehold	Building Improve- ments	Equipment	Fixtures and Fittings	Total
Cost					
At 1 January 2020	950,000	88,057	24,060	53,122	1,115,239
Additions	-	-	-	551	551
Disposals	-	-	-	-	-
At 31 December 2020	950,000	88,057	24,060	53,673	1,115,790
Depreciation					
At 1 January 2020	-	26,525	23,834	48,650	99,009
Charge for year	-	2,201	57	671	2,929
On disposals	-	-	-	-	-
At 31 December 2020	-	28,726	23,891	49,321	101,938
Net Book Values					
At 31 December 2020	950,000	59,331	169	4,352	1,013,852
At 31 December 2019	950,000	61,532	226	4,472	1,016,230

3 DEBTORS

	2020 £	2019 £
Trade debtors	10,000	610
Prepayments	481	621
	<u>10,481</u>	<u>1,231</u>

4 CASH AT BANK AND IN HAND

	2020 £	2019 £
Cash and current account	15,679	9,866
Deposit account	-	10
	<u>15,679</u>	<u>9,876</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	71	378
Accruals	318	2,770
Tax and Social security	<u>726</u>	<u>240</u>
	<u>1,115</u>	<u>3,388</u>

	2020	2019
Direct charitable	<u>Nil</u>	<u>Nil</u>

DENBY DALE VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 December 2020

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

During the year to 31 December 2020 there were no reimbursed expenses nor for the year ended 31 December 2019.

7 RELATED PARTY TRANSACTIONS

The charity was associated with the Pie Hall Social Club Limited, a company registered under the Industrial & Provident Societies Act 1965 and the Friendly and Industrial and Provident Societies Act 1968.

The charity rented part of its premises to the Pie Hall Social Club Limited. During the year, rentals receivable amounted to £10,833 (2019: £6,500). Amounts owing from The Pie Hall Social Club Limited at 31 December 2020 totalled £10,000 (2019: £nil).

In addition, the Charity also received covenants from the Pie Hall Social Club Limited totalling £1,853 (2018: £1,050).

The charity is ultimately controlled by its trustees. No individual has overall control.