

YOXFORD VILLAGE HALL

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CHARITY NUMBER 304846

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STATEMENT OF ACCOUNTS

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For the year ended 30 September 2023

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YOXFORD VILLAGE HALL

ESTABLISHED BY DEED

CHARITY NUMBER 304846

Registered Address: Old High Road  
Yoxford  
Suffolk  
IP17 3HL

Sole Corporate Trustee: Yoxford Parish Council

Bankers: Barclays

Independent Examiners: CRASL  
Carlton Park House  
Carlton Park Industrial Estate  
Saxmundham  
Suffolk  
IP17 2NL

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

STATEMENT OF ACCOUNTS

For the year ended 30 September 2023

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YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

ESTABLISHED BY DEED

TRUSTEE'S REPORT FOR THE YEAR ENDED 30 September 2023

**1 Governing Documents and Background**

Yoxford Village Hall is a charity registered with the Charity Commission for England and Wales with charity number 304846 (the Charity). It was established as a trust by a Conveyance and Deed of Trust dated 15 August 1959 (the Trust Deed) (supplemented by a Conveyance dated 22 December 1959).

On 22 January 2020, at the Annual General Meeting of the Charity, a resolution pursuant to section 280 of the Charities Act 2011 was proposed and passed (the Resolution) to approve the appointment of Yoxford Parish Council (the Council) as Sole Corporate Trustee of the Charity.

On 10 August 2020, the Council executed the following deeds and from that date took over Sole Corporate Trustee of the Charity:

- amended First Schedule to the Trust Deed;
- Deed of Appointment and Retirement;
- Deed of Indemnity.

**2 Aims and Purpose**

The aims and purpose of the Charity are set out in the Trust Deed, which states that:

‘The property is held on trust for the purpose of a Village Hall, for use of the inhabitants of Yoxford and the neighbourhood, without distinction of sex, political or religious opinions. In particular for use for meetings, lectures and classes and other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the inhabitants.’

**3 Trustee’s Responsibilities**

The Council, as Sole Corporate Trustee of the Charity, is responsible for the overall management of the Charity. The Council gives its time freely and receive no remuneration or financial benefit. The Parish Clerk, as Proper Officer of the Council, is the sole employee and undertakes the administration of the Charity. The Council meets separately as Sole Corporate Trustee every month to ensure the smooth running and financial wellbeing of the Charity.

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ClIr Russell Pearce

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Treas. Trudy Charles

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOXFORD VILLAGE HALL

For year ended 30 September 2023

I report on the accounts of the charity for the year ended 30 September 2022, which are set out on pages 4 to 8

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

YOXFORD VILLAGE HALL

YOXFORD VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOXFORD VILLAGE HALL

For year ended 30 September 2023

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 Act; and
  - \*            to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

                 have not been met; or

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

Rebecca Brock ACCA  
CRASL  
Saxmundham

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 30 September 2023

	<u>Note</u>	<u>Unrestricted</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<b>Income and endowments from</b>				
<i>Voluntary Income:</i>				
Donations and lettings	<b>2</b>	3,929	3,929	6,673
<i>Activities for generating funds:</i>				
Charitable activities	<b>3</b>	29,732	29,732	20,903
Investments		0	0	0
<b>Total income and endowments</b>		<u>33,661</u>	<u>33,661</u>	<u>27,576</u>
<b>Expenditure</b>				
Cost of generating voluntary income				
Charitable activities	<b>4</b>	26,323	26,323	28,480
<b>Total expenditure</b>		<u>26,323</u>	<u>26,323</u>	<u>28,480</u>
<b>Net movement in funds</b>		7,338	7,338	-904
<b>Revaluation Reserve</b>				
Balances brought forward		<u>103,680</u>	<u>103,680</u>	<u>104,584</u>
		<u>111,018</u>	<u>111,018</u>	<u>103,680</u>

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

The notes on pages 6 to 8 form part of these accounts.

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

BALANCE SHEET

As of 30 September 2023

	Note	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Property Improvements			30,649		22,843
Equipment	5		10,048		1,244
			<u>40,697</u>		<u>24,087</u>
<b>Current Assets</b>					
Building Society - Reserve		1,388		5,061	
Building Society - New Build		39,598		49,035	
Current Account - Fund Raising		14,383		5,359	
Current Account - Operating		6,529		9,324	
Debtors & Prepayments		0		0	
		<u>61,897</u>		<u>68,779</u>	
<b>Sports Group Net Assets</b>		8,844		11,174	
<b>Liabilities</b>					
Amounts falling due in one year	6	420		360	
<b>Net current assets</b>			<u>70,321</u>		<u>79,593</u>
<b>Net assets</b>			<u>111,018</u>		<u>103,680</u>
<b>Funds</b>					
<b>General Fund</b>			111,018		103,680
			<u>111,018</u>		<u>103,680</u>

Approved by the Board of Trustees on 12th February 2024 and signed on its behalf by:

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Treas. Trudy Charles

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ClIr Russell Pearce



YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

NOTES TO THE ACCOUNT

For the year ended 30 September 2023

## **1 ACCOUNTING POLICIES**

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting accounting policy note. The financial statements have been prepared to give and 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **Preparation of accounts on a going concern basis**

The assessment of the trustees is that the charity is a going concern.

### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are notes as commitment but not accrued as expenditure.

### **Voluntary Income**

All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

NOTES TO THE ACCOUNT

For the year ended 30 September 2023

**Investment Income**

Interest received is included when receivable.

**Fixed Assets**

Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-

Furniture, Fixtures and Fittings - 20% on reducing balance

Leasehold Improvements - 20% on reducing balance

**Stock**

Stock is valued at a lower of cost and net realisable value

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

NOTES TO THE ACCOUNT

For the year ended 30 September 2023

	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
<b>2 Donations and legacies</b>			
Hall / Marquee Hire	3,929	3,929	6,673
Covid Grant	0	0	0
	<u>3,929</u>	<u>3,929</u>	<u>6,673</u>
<b>3 Charitable activities</b>			
Fund Raising	9,106	9,106	7,353
Car Park Licence	1,080	1,080	1,080
Electric Charging Income	466	466	0
Donations & Wayleaves	16,318	16,318	10,118
Interest	740	740	451
Sports Group	2,022	2,022	1,901
	<u>29,732</u>	<u>29,732</u>	<u>20,903</u>
<b>4 Charitable activities</b>			
Cleaning	2,956	2,956	2,282
Fundraising Costs	1,836	1,836	0
Grounds	658	658	152
Utilities	2,186	2,186	1,462
Repairs & Maintenance	7,230	7,230	12,146
Insurance	18	18	1,296
Telephone and Communications	476	476	387
Audit	420	420	360
Depreciation	10,174	10,174	6,022
Phoenix Project	0	0	4,093
Subscriptions	369	369	279
	<u>26,323</u>	<u>26,323</u>	<u>28,480</u>

YOXFORD VILLAGE HALL

CHARITY NUMBER 304846

NOTES TO THE ACCOUNTS

For the year ended 30 September 2023

**5 Fixed Assets**

	Property Improvements £	Equipment £	Total
Cost			
At 1 October 2022	28,554	2,460	31,014
Additions	15,468	11,315	26,783
Less: Grants	0	0	0
At 30 September 2023	<u>44,022</u>	<u>13,775</u>	<u>57,797</u>
Depreciation			
At 1 October 2022	5,711	1,215	6,926
Charge for the year	7,662	2,512	10,174
At 30 September 2023	<u>13,373</u>	<u>3,727</u>	<u>17,100</u>
Net book Value			
At 30 September 2023	<u>30,649</u>	<u>10,048</u>	<u>40,697</u>
At 1 October 2022	<u>22,843</u>	<u>1,245</u>	<u>24,088</u>

**6 Liabilities: Amounts falling due within one year**

Accruals and other creditors		<u>420</u>
		<u>420</u>

**7 Grants received**

Main Grants	0
East Suffolk Council	<u>0</u>
	<u>0</u>