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Charity registration number: 1051092

**UPTON BISHOP VILLAGE HALL UB 2000**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**UPTON BISHOP VILLAGE HALL UB 2000**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**UPTON BISHOP VILLAGE HALL UB 2000**

**TRUSTEES AND OTHER INFORMATION**

Trustees	Katie Wallace Clive Wilson Pollyanna Bushell Elaine Powell Olivia Boon George Pendlebury Mike Tyers Phil Wood Angela Walker
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Registered Charity Number	1051092
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Accountants	Thorne & Co. 1 St Mary's Street Ross-on-Wye Herefordshire HR9 5HT
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Principal address	Thistledown Upton Bishop Ross-on-Wye HR9 7TU
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## UPTON BISHOP VILLAGE HALL UB 2000

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

#### Objectives and Activities

The charity was established by trust deed dated 1 September 1995 following a public meeting of the Parish to construct a new village hall and is registered with the Charity Commissioners, number 1051092

The principal activity of the charity was to build and maintain a village hall

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

#### Achievement and performance

During 2022 the hall has been let out for a variety of purposes such as: **social events** including, the village celebration for the Queen's Jubilee, summer and Christmas Fayres, quizzes, music and singing events, social afternoons and Women's Institute events; **a venue** for a local market and a van selling home-made pizzas; **regular term time groups** for parents/carers with pre-school children and babies and holiday fun activity days; **crafting activities** such as quilting; **sports** including short-mat bowls, badminton, yoga, Tai Chi, dance, keep fit and a meet-up point for local walking groups; **blood doning** sessions for the NHS; and **meeting space** for local and neighbouring Parish Councils, the local PCC and WI committees; **prayer groups** for the local church.

There have been private functions such as children's parties, family gatherings, dinner dances, local employer's social events, team building events and weddings.

All of the purposes benefitted the local community of Upton Bishop and the wider community who have found it a valuable space to hold their functions, meetings and sports.

During May and June the kitchen was refurbished with new hobs, a water boiler for hot drinks, new doors to units, new worktops and new wall tiles. This has been appreciated by all those using the hall and will give several years benefit. The renovation was carried out economically to ensure the hall's finances were used efficiently.

The hall was awarded a Climate and Nature grant to carry out an Energy audit and the recommended actions will be helpful to the hall committee.

Work to clarify the Trustees and clarify/modernise the Trust Deed has been on-going through the year, with the assistance of legal advice, and will be of benefit to this and successive Management Committees (Trustees), as well as the community.

**UPTON BISHOP VILLAGE HALL UB 2000**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Financial Review**

The charity remains in a good financial position with sufficient funds to run and maintain the facility. The main source of income is from hiring the hall. Surplus funds are invested to earn interest.

**Structure, Governance and Management**

The charity is controlled by its governing document, a trust deed.

**Trustees**

The trustees in office in the year were as follows:

Katie Wallace		
Clive Wilson	resigned 8 June 2022	re-elected 18 October 2022
Pollyanna Bushell	resigned 16 March 2022	re-elected 18 October 2022
Elaine Powell		
Olivia Boon		Parochial Church Council
George Pendlebury		
Mike Tyers		Upton Bishop Parish Council
Phil Wood	resigned 11 January 2022	
Angela Walker	resigned 18 October 2022	Upton Bishop WI

Trustees are elected at the AGM. Three trustees are by appointment:-

Upton Bishop Parish Council  
Upton Bishop Parochial Church Council  
Upton Bishop Women's Institute

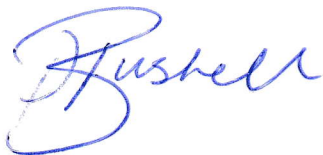
Trustees holding title to property belonging to the charity

Mrs D Floyd	resigned 2 February 2023
Mr P Fray	resigned 2 February 2023
Mr N Misselbrook	resigned 2 February 2023
Mr D Powell	resigned 2 February 2023
Mrs V Simpson	resigned 8 June 2022
Upton Bishop Parish Council	(Custodian)

Approved by order of the board of trustees on 12 October 2023  
and signed on its behalf by:



Pollyanna Bushell and Katie Wallace - Co Chairs



## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF**

### **UPTON BISHOP VILLAGE HALL UB 2000**

I report on the accounts for the year ended 31st December 2022 set out on pages 5 to 9.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of 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 the seeking of 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 statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Edward Richards FCCA  
Thorne & Co.  
1 St Mary's Street  
Ross-on-Wye  
HR9 5HT

Date: 12 October 2023

**UPTON BISHOP VILLAGE HALL UB 2000**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>31.12.22</u> <u>Total</u> <u>Funds</u>	<u>31.12.21</u> <u>Total</u> <u>Funds</u>
<b><u>Incoming Resources</u></b>					
<b>Income</b>	3				
Donations and legacies		3,685	-	3,685	18,241
Charitable activities		-	1,614	1,614	1,788
Events and Activities		13,733	-	13,733	6,156
<b>Investment Income</b>					
Interest Receivable		231	8	239	344
<b><u>Total Incoming Resources</u></b>		<u>17,649</u>	<u>1,622</u>	<u>19,271</u>	<u>26,529</u>
<b>Fund raising</b>	3	-	620	620	620
<b>Administration</b>	3	19,591	4,314	23,905	17,025
<b>Total Resources Expended</b>		<u>19,591</u>	<u>4,934</u>	<u>24,525</u>	<u>17,645</u>
<b><u>Net Incoming Resources (Expenditure)</u></b>		<u>(1,942)</u>	<u>(3,312)</u>	<u>(5,254)</u>	<u>8,884</u>
<b><u>Transfer between Funds</u></b>		7,420	(7,420)	-	-
<b><u>Total Funds</u> at 1st January 2022</b>		<u>29,094</u>	<u>253,080</u>	<u>282,174</u>	<u>273,290</u>
<b><u>Total Funds</u> at 31st December 2022</b>		<u>34,572</u>	<u>242,348</u>	<u>276,920</u>	<u>282,174</u>

**UPTON BISHOP VILLAGE HALL UB 2000**

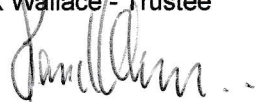
**BALANCE SHEET - 31ST DECEMBER 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b><u>Fixed Assets</u></b>			
Tangible Assets	2	<u>199,105</u>	<u>203,580</u>
<b><u>Current Assets</u></b>			
Debtors	6	1,545	1,173
Stock		1,140	-
Cash at Bank and in Hand	7	<u>77,725</u>	<u>81,866</u>
		<u>80,410</u>	<u>83,039</u>
<b><u>Creditors: amounts falling due within one year</u></b>	8	<u>2,595</u>	<u>4,445</u>
<b><u>Net Current Assets</u></b>		<u>77,815</u>	<u>78,594</u>
<b><u>Total Net Assets</u></b>		<u>276,920</u>	<u>282,174</u>
<b><u>Income funds</u></b>	10		
General Funds		34,572	29,094
Restricted Funds		<u>242,348</u>	<u>253,080</u>
		<u>276,920</u>	<u>282,174</u>

The financial statements were approved by the Board of Trustees on 12 October 2023 and were signed on its behalf by:



K Wallace - Trustee



G Pendlebury - Trustee



## UPTON BISHOP VILLAGE HALL UB 2000

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

#### 1 Accounting Policies

##### **Basis of Accounting**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The charity is a public benefit entity as defined by FRS 102.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

##### **Incoming Resources**

All incoming resources are recognised when the Festival has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

##### **Resources Expended**

All expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category.

##### **Tangible Fixed Assets.**

Assets exceeding £100 in cost are capitalised and depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

##### **Taxation**

No provision is made for taxation in view of the charitable nature and object of the charity.

##### **Reserves**

As good practice, recommended by the Charity Commission, the trustees aim to maintain a level of general reserves to run and maintain the facility for the foreseeable future.

#### 2 Tangible Fixed Assets

	<u>Total</u>
<u>Cost</u>	
At 1st January 2022	303,961
Additions	-
<b>At 31st December 2022</b>	<b><u>303,961</u></b>
<u>Depreciation</u>	
At 1st January 2022	100,381
Charged in Period	4,475
<b>At 31st December 2022</b>	<b><u>104,856</u></b>
<u>Net Book Value</u>	
At 1st January 2022	<u>203,580</u>
<b>At 31st December 2022</b>	<b><u><u>199,105</u></u></b>

**UPTON BISHOP VILLAGE HALL UB 2000**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>		<u>2021</u>	
3	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>Total</u>
Grant	3,447	-	3,447	18,231
Donations	238	-	238	10
Hire of Hall	13,583	-	13,583	6,156
Hire of Equipment and Breakage Income	150	-	150	-
Charitable activities		1,614	1,614	1,788
	<u>17,418</u>	<u>1,614</u>	<u>19,032</u>	<u>26,185</u>
 Interest	 231	 8	 239	 344
 <b><u>Total Income</u></b>	 <u>17,649</u>	 <u>1,622</u>	 <u>19,271</u>	 <u>26,529</u>
 <b><u>Expenses</u></b>				
 Fund raising	 -	 620	 620	 620
Administration	19,591	4,314	23,905	17,025
<b><u>Total Expenditure</u></b>	<u>19,591</u>	<u>4,934</u>	<u>24,525</u>	<u>17,645</u>
<b><u>Net (Deficit) Surplus</u></b> for the period	<u>(1,942)</u>	-	<u>(3,312)</u>	<u>8,884</u>

All income in the prior year was unrestricted except for 200 club £1,788, Investment income £7

Government grants for covid shutdown were included in grants of £2,667 (2021 £18,231)

**4 Trustees' Remuneration and Benefits**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year ended 31st December 2022.

**Trustees expenses**

There were no trustees' expenses paid for the year ended 31st December 2022.

**5 Governance costs**

	<u>2022</u>	<u>2021</u>
Accountant's fees	<u>960</u>	<u>0</u>

**UPTON BISHOP VILLAGE HALL UB 2000**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>2022</u>	<u>2021</u>
<b>6 Debtors</b>		
Debtors	936	471
Prepayments	609	702
	<u>1,545</u>	<u>1,173</u>
<b>7 Cash at bank and in hand</b>		
Short term deposits	68,478	62,257
Cash at bank and on hand	9,247	19,609
	<u>77,725</u>	<u>81,866</u>
<b>8 Creditors: amounts falling due within one year</b>		
Accruals and Deferred Income	2,595	4,445
	<u>2,595</u>	<u>4,445</u>

**9 Contingent liabilities**

There is a quasi mortgage in place between the Church and the Millennium Hall following the sale of the old Parish Room. This quasi mortgage agreed by the Charity Commission is for a thirty five year term whereby it has free use of the hall for a maximum of 247 hours per annum.

It is now in its twenty second year.

The estimated financial effect is £53,889 (2022 £56,559)

**10 Movement in funds**

	<u>As at</u>				<u>As at</u>
	<u>1.1.2022</u>	<u>Income</u>	<u>Transfer</u>	<u>Expenditure</u>	<u>31.12.2022</u>
General Funds	29,094	17,649	7,420	19,591	34,572
Building and Repair Fund	245,139	1,614	(7,420)	4,885	234,448
Sports and Social	7,941	8	-	49	7,900
Total Unrestricted Funds	<u>282,174</u>	<u>19,271</u>	<u>-</u>	<u>24,525</u>	<u>276,920</u>

**Movement in previous year**

	<u>As at</u>				<u>As at</u>
	<u>1.1.2021</u>	<u>Income</u>	<u>Transfer</u>	<u>Expenditure</u>	<u>31.12.2021</u>
General Funds	14,327	24,734	2,717	12,684	29,094
Building and Repair Fund	246,355	1,788	1,903	4,907	245,139
Sports and Social	12,608	7	(4,620)	54	7,941
	<u>273,290</u>	<u>26,529</u>	<u>-</u>	<u>17,645</u>	<u>282,174</u>

**UPTON BISHOP VILLAGE HALL UB 2000**  
**DETAILED EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<u>Unrestricted</u> <u>Funds</u>	<u>2022</u> <u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2021</u> <u>Total</u>
<b><u>Expenses</u></b>				
<b>Administration</b>				
Accountancy	960		960	-
Lottery Registration and Licences	20		20	20
Stationery and Postage	334		334	411
Commercial Insurance	1,107		1,107	1,142
Heat and Light	1,468		1,468	717
Telephone	317		317	169
Water	196		196	145
Major Repairs	7,423		7,423	5,093
Covid 19 Costs	-		-	5
Repairs and Renewals	595		595	971
Field Maintenance	630		630	673
Health and Safety	116		116	65
Cleaning Wages	3,333		3,333	1,729
Cleaning Materials and Janitorial Supplies	631		631	426
Legal and professional fees	1,980		1,980	-
Sundry Overheads	115		115	607
Subscriptions	205		205	23
Disposal of Asset	-		-	303
Depreciation	161	4,314	4,475	4,526
	<u>19,591</u>	<u>4,314</u>	<u>23,905</u>	<u>17,025</u>

This page does not form part of the statutory accounts