

Charity registration number: 1051092

UPTON BISHOP VILLAGE HALL UB 2000

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES AND OTHER INFORMATION

Trustees	Katie Wallace Clive Wilson Pollyanna Bushell Olivia Boon George Pendlebury Mike Tyers
Registered Charity Number	1051092
Accountants	Thorne & Co. 1 St Mary's Street Ross-on-Wye Herefordshire HR9 5HT
Principal address	Thistledown Upton Bishop Ross-on-Wye HR9 7TU

UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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 2023, the hall has been let out for a variety of purposes such as: **social events** including, the village celebration and lunch for the King's Coronation, Flower & Produce show, Christmas Fayre, St George's Day dragon hunt, Mothering Sunday celebration, quizzes, music and singing events, social afternoons and Women's Institute events; **a venue** for a local mobile market selling local produce and crafts; **regular term time groups** for parents/carers with pre-school children and Baby Sensory classes; **Holiday** fun activity days for children and families; **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; a new venue for a children's **Cycle training** group; **blood doning** sessions for the NHS; a **meeting space** for local and neighbouring Parish Councils, the annual Parish meeting, the local PCC, the local WI committee, the Art Society committee and the Allotment group; a venue for **prayer groups** for the local church; and a venue for Parish and Ward **Elections**.

There have been private functions such as children's parties, family gatherings, dinner dances, Girl Guide gathering, band practise, club awards events, church service and social events, charity AGM and social events, wedding receptions and funeral teas.

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.

In-line with the hall's Energy audit, LED sensor lights were fitted to the toilets to help save energy.

Work to clarify the Trustees and clarify/modernise the Trust Deed was completed and finalised at the hall AGM in October. Although a significant expense during this year, the consolidated trust deed will be of benefit to this and successive Management Committees (Trustees).

UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

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	
Pollyanna Bushell	
Elaine Powell	resigned 13 August 2024
Olivia Boon	Parochial Church Council
George Pendlebury	
Mike Tyers	Upton Bishop Parish Council

Trustees are elected at the AGM. Three trustees are by appointment:-
Upton Bishop Parish Council Custodian Trustee to 26 March 2024
Upton Bishop Parochial Church Council
Upton Bishop Women's Institute

With effect from 26th March 2024, the title of the land was transferred to the Official Custodian for Charities in trust for the charity.

Approved by order of the board of trustees on 19th September 2024
and signed on its behalf by:

C Wilson - Trustee

G Pendlebury - Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF

UPTON BISHOP VILLAGE HALL UB 2000

I report on the accounts for the year ended 31st December 2023 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: 19th September 2024

UPTON BISHOP VILLAGE HALL UB 2000
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>31.12.23 Total Funds</u>	<u>31.12.22 Total Funds</u>
<u>Incoming Resources</u>					
Income	3				
Donations and legacies		40	-	40	3,685
Charitable activities		-	1,379	1,379	1,614
Events and Activities		15,305	-	15,305	13,733
Investment Income					
Interest Receivable		532	63	595	239
<u>Total Incoming Resources</u>		<u>15,877</u>	<u>1,442</u>	<u>17,319</u>	<u>19,271</u>
Fund Raising	3	-	620	620	620
Administration	3	19,444	4,144	23,588	23,905
Total Resources Expended		<u>19,444</u>	<u>4,764</u>	<u>24,208</u>	<u>24,525</u>
<u>Net Incoming Resources (Expenditure)</u>		<u>(3,567)</u>	<u>(3,322)</u>	<u>(6,889)</u>	<u>(5,254)</u>
<u>Transfer between Funds</u>		500	(500)	-	-
<u>Total Funds</u> at 1st January 2023		<u>34,572</u>	<u>242,348</u>	<u>276,920</u>	282,174
<u>Total Funds</u> at 31st December 2023		<u>31,505</u>	<u>238,526</u>	<u>270,031</u>	<u>276,920</u>

UPTON BISHOP VILLAGE HALL UB 2000

BALANCE SHEET - 31ST DECEMBER 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<u>Fixed Assets</u>			
Tangible Assets	2	<u>195,210</u>	<u>199,105</u>
<u>Current Assets</u>			
Debtors	6	1,491	1,545
Stock		420	1,140
Cash at Bank and in Hand	7	<u>77,542</u>	<u>77,725</u>
		<u>79,453</u>	<u>80,410</u>
<u>Creditors:</u> amounts falling due within one year	8	<u>4,632</u>	<u>2,595</u>
<u>Net Current Assets</u>		<u>74,821</u>	<u>77,815</u>
<u>Total Net Assets</u>		<u>270,031</u>	<u>276,920</u>
<u>Income funds</u>	10		
General Funds		31,505	34,572
Restricted Funds		<u>238,526</u>	<u>242,348</u>
		<u>270,031</u>	<u>276,920</u>

The financial statements were approved by the Board of Trustees on 19th September 2024 and were signed on its behalf by:

C Wilson - Trustee

G Pendlebury - Trustee

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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 charity 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 2023	303,961
Additions	399
At 31st December 2023	<u>304,360</u>
<u>Depreciation</u>	
At 1st January 2023	104,856
Charged in Period	4,294
At 31st December 2023	<u>109,150</u>
<u>Net Book Value</u>	
At 1st January 2023	<u>199,105</u>
At 31st December 2023	<u><u>195,210</u></u>

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>2023</u>		<u>2022</u>	
3 <u>Income from Charitable Activities</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>		
Grant	-	-	-	3,447
Donations	40	-	40	238
Hire of Hall	15,225	-	15,225	13,583
Hire of Equipment and Breakage Income	80	-	80	150
Charitable Activities		1,379	1,379	1,614
	<u>15,345</u>	<u>1,379</u>	<u>16,724</u>	<u>19,032</u>
Interest	<u>532</u>	<u>63</u>	<u>595</u>	<u>239</u>
<u>Total Income</u>	<u>15,877</u>	<u>1,442</u>	<u>17,319</u>	<u>19,271</u>

Expenditure on Charitable Activities

Fund raising	-	620	620	620
Administration	<u>19,444</u>	<u>4,144</u>	<u>23,588</u>	<u>23,905</u>
<u>Total Expenditure</u>	<u>19,444</u>	<u>4,764</u>	<u>24,208</u>	<u>24,525</u>
<u>Net (Deficit) Surplus</u> for the period	<u>(3,567)</u>	<u>(3,322)</u>	<u>(6,889)</u>	<u>(5,254)</u>

All income in the prior year was unrestricted except for 200 club £1,614, Investment income £8

Government grants for covid shutdown were included in grants of £nil (2022 £2,667)

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 2023 (2022 £nil).

Trustees expenses

There were no trustees' expenses paid for the year ended 31st December 2023 (2022 £nil).

5 Governance costs

	<u>2023</u>	<u>2022</u>
Accountant's fees	<u>960</u>	<u>960</u>

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>2023</u>	<u>2022</u>
6 Debtors		
Debtors	788	936
Prepayments	703	609
	<u>1,491</u>	<u>1,545</u>
7 Cash at bank and in hand		
Short term deposits	68,076	68,478
Cash at bank and on hand	9,466	9,247
	<u>77,542</u>	<u>77,725</u>
8 Creditors: amounts falling due within one year		
Accruals and Deferred Income	4,632	2,595
	<u>4,632</u>	<u>2,595</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 third year.

The estimated financial effect is £50,944 (2022 £53889)

10 Movement in funds	<u>As at</u>				<u>As at</u>
	<u>1.1.2023</u>	<u>Income</u>	<u>Transfer</u>	<u>Expenditure</u>	<u>31.12.2023</u>
General Funds	34,572	15,877	500	19,444	31,505
Building and Repair Fund	234,448	1,379	-	4,720	231,107
Sports and Social Fund	7,900	63	(500)	44	7,419
Total Funds	<u>276,920</u>	<u>17,319</u>	<u>-</u>	<u>24,208</u>	<u>270,031</u>

Movement in previous year	<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 Fund	7,941	8	-	49	7,900
	<u>282,174</u>	<u>19,271</u>	<u>-</u>	<u>24,525</u>	<u>276,920</u>

UPTON BISHOP VILLAGE HALL UB 2000

DETAILED EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>Unrestricted</u> <u>Funds</u>	<u>2023</u> <u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2022</u> <u>Total</u>
<u>Expenses</u>				
Administration				
Accountancy	960		960	960
Lottery Registration and Licences	20		20	20
Stationery and Postage	101		101	334
Commercial Insurance	1,207		1,207	1,107
Heat and Light	2,367		2,367	1,468
Telephone	300		300	317
Water	187		187	196
Major Repairs	-		-	7,423
Repairs and Renewals	2,961		2,961	595
Field Maintenance	882		882	630
Health and Safety	581		581	116
Cleaning Wages	3,425		3,425	3,333
Cleaning Materials and Janitorial Supplies	690		690	631
Legal and Professional Fees	4,716		4,716	1,980
Sundry Overheads	120		120	115
Subscriptions	277		277	205
Donation	500		500	-
Disposal of Asset	-		-	-
Depreciation	150		150	4,475
	<u>19,444</u>	<u>4,144</u>	<u>23,588</u>	<u>23,905</u>

This page does not form part of the statutory accounts