BOXTED VILLAGE HALL Registered Charity Number 301258
Independent Examination for the year ended 31st July 2026

Charity Commission requirement

Total income is over £25,000 so there is a requirement to submit accounts and Trustees Annual Report to the Charity Commission.

Scope of work undertaken

- Cash book totals (excel spreadsheet) agreed to receipts and payments totals on the face of the accounts.
- Bank statement balance agreed to balances carried forward on the face of the accounts.
- Sample of requests for payment trailed from invoices to the cash book from randomly selected months of October, February, April and June at random intervals.
- There has been no verification of receipts against source documents.
- There has been no verification of fixed assets and investments owned by the charities, nor of debtors and creditors.

Notes from Examination

The audit trail for expenditure is excellent with invoices organised by month and listed as payments for approval, each duly authorised, and settled by electronic payment. All services are delivered by contractors and paid on invoice: there are no employees.

The majority of income is from Hall bookings / deposits, but there is also a donation from the drama group resulting from the panto, correctly shown as unrestricted income. Most settlements are by direct credit The hall booking and invoicing system is operated by CHIP, an external contractor. As per last year comments it would be useful to see report as part of the examination in relation to unpaid and pre paid lettings to verify the control over collection of hire fees and to be able to include debtor and creditor totals on the Statement of Assets and Liabilities.

Apart from the independent examination fee, the creditors and debtors have not been verified as dates of payment received or dates of the bookings inside the cashbook. However, I do believe that there are no issues concerning debtors and creditors after communications regarding the systems used as they are regularly informed of any issues.

At 31st July 2026, unrestricted fund reserves of £83,193.81 are held by the charity which amounts to over 4 years of operating costs which is a very healthy position.

The trustees may wish to consider opening a deposit account to earn interest as a different form of income. An amount of £60,000 may be considered but can be subject to change depending on how often funds may want to be moved.

Gemma Humphries
4th November 2026