

Leighs Village Hall
Charity No. 301317

Chairman's Report to the Annual General Meeting for 2024-25 year

Council of Management:

Gareth Roberts	– President	Brenda Young	- Parish Council
Stuart Wilson	– Chairman & Booking Secretary	Una White	– Bingo
Anne Wilson	– Minutes Secretary	Phillip Willis	- Co-opted
Pat Willis	– Treasurer	John White	- Co-opted
June Poultney	– Friendship club	Tracey Mitchell	- Co-opted
Lindsay Grice	– Nursery		

1. Summary for April 2024 to March 2025

Regular hirers provided us with a core income of almost **£29,700** in the year, with private hire from individuals making up the remainder giving a total income from hiring of **£42,420**. Children's parties remain a significant proportion of the private hire income.

During the period April 24 to Mar 25, we have had 1,232 hirings covering 4,711 hours which is up just under 10% on the previous year.

Our hirers represent a broad section of the local community, but unfortunately two regular groups have disbanded. The Brian Poultney small hall still has some availability specifically on weekday afternoons.

We undertook a significant capital investment project aimed at reducing our use of expensive grid electricity by self-funding the installation of a 10.75kWh Solar PV array with a small battery storage element. The project completed in July 2024 and we benefited immediately from the electricity produced by the system. Project cost was **£13,919.00**

Once again, my thanks go to the committee for their support and practical help in ensuring the hall operates effectively, focusing on the needs of the community.

2. Overall, income for the period was **£42,913** and included donations of £321 and bank interest of £192.
3. Expenditure for the year was **£32,460**. Hall maintenance costs accounted for **£5,154**, staff costs were **£8,050** and Energy charges amounted to **£9,048**.
4. The cash balance at year end March 2025 was **£97,885**. Which is a net increase of **£2,204**
5. Details of specific significant expenditure for the year Apr 24 to Mar 25 are as follows:
 - i) Fuel for biomass boiler - **£2,072** (*Lower than last year, although timing of deliveries can influence year-end*)
 - ii) Electricity - **£6,066** (*3-year fixed price contract with SSE*) .
 - iii) Staff Costs - **£8,050** (*small reduction on previous year*)
 - iv) Cleaning, Hygiene & Caretaking Consumables- **£1,468** (*small reduction over previous year*)
 - v) Boiler Servicing - **£701**– (*Annual servicing charge, plus repairs for Biomass boiler & associated controls and includes emergency 24hr support.*)
 - vi) Hall Building & Public Liability Insurance - **£1,830**.

6. Future Plans

Future plans include looking to increase our storage capacity by dividing the "Kit Room" into a storage space whilst maintaining the access to the toilet This will allow the space adjacent to stage to be used more effectively. Additionally, the fire alarm is now obsolescent, and we need to consider replacement.

1/1/2025

1/1/2025

Leighs Village Hall

Charity No. 301317

Trustees' Report and Unaudited Accounts

31 March 2025

Leighs Village Hall
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 301317

Trustees

The following Trustees served during the year:

P. Willis
S. Wilson

Accountants

Shirley Smith & Co Ltd
11 Chandlers Way
South Woodham Ferrers
Chelmsford
Essex
CM3 5TB

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

P. J. Willis

P. Willis
Patricia Willis (May 14, 2025, 8:30am)
Trustee

13 May 2025

Independent Examiner's Report to the trustees of Leighs Village Hall

I report on the accounts of Leighs Village Hall for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

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

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

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.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 seeking explanations from you as trustees concerning any such matters. The procedures 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

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 s.130 of the 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Daniel Baxter
ICAEW
Shirley Smith & Co Ltd
Accountants and Tax Advisers
11 Chandlers Way
South Woodham Ferrers
Chelmsford
Essex

Leighs Village Hall
INDEPENDENT EXAMINERS REPORT

CM3 5TB
13 May 2025

Accountant General
HM Treasury
1, Whitehall
London SW1A 2HQ

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1, Whitehall
London SW1A 2HQ

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London SW1A 2HQ

Leighs Village Hall
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments				
from:				
Donations and legacies	3	121	121	-
Charitable activities	4	200	200	820
Other	5	42,612	42,612	40,273
Total		42,933	42,933	41,093
Expenditure on:				
Charitable activities	6	23	23	-
Other	7	32,460	32,460	39,197
Total		32,483	32,483	39,197
Net gains on investments		-	-	-
Net income	8	10,450	10,450	1,896
Net income before other gains/(losses)		10,450	10,450	1,896
Other gains and losses:				
Net movement in funds		10,450	10,450	1,896
Reconciliation of funds:				
Total funds brought forward		94,779	94,779	92,883
Total funds carried forward		105,229	105,229	94,779

Leighs Village Hall**BALANCE SHEET**

at 31 March 2025

Charity No. 301317

		2025	2024
		£	£
Fixed assets			
Tangible assets	10	775,997	764,862
		<u>775,997</u>	<u>764,862</u>
Current assets			
Debtors	11	3,051	5,927
Cash at bank and in hand		97,885	95,681
		<u>100,936</u>	<u>101,608</u>
Creditors: Amount falling due within one year	12	(1,904)	(1,891)
		<u>99,032</u>	<u>99,717</u>
Net current assets		99,032	99,717
Total assets less current liabilities		875,029	864,579
Provisions for liabilities	13	(16,500)	(16,500)
		<u>858,529</u>	<u>848,079</u>
Net assets excluding pension asset or liability		858,529	848,079
Total net assets		<u><u>858,529</u></u>	<u><u>848,079</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		105,229	94,779
		<u>105,229</u>	<u>94,779</u>
Reserves	14		
Village Hall Project - cost capitalised		753,300	753,300
		<u>753,300</u>	<u>753,300</u>
Total funds		<u><u>858,529</u></u>	<u><u>848,079</u></u>

Approved by the trustees on 13 May 2025

And signed on their behalf by:

P. J. Willis

P. Willis (May 14, 2025, 8:30am)

Trustee

13 May 2025

Leighs Village Hall
STATEMENT OF CASH FLOWS
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	10,450	1,896
Adjustments for:		
Depreciation of property, plant and equipment	2,784	-
Dividends, interest and rents from investments	(42,612)	(40,273)
Decrease/(Increase) in trade and other receivables	2,876	(1,878)
Increase in trade and other payables	13	1,412
Net cash used in operating activities	<u>(26,489)</u>	<u>(37,343)</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(13,919)	-
Dividends, interest and rents from investments	42,612	40,273
Net cash from investing activities	<u>28,693</u>	<u>40,273</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	2,204	2,930
Cash and cash equivalents at the beginning of the year	95,681	92,751
Cash and cash equivalents at the end of the year	<u>97,885</u>	<u>95,681</u>
Components of cash and cash equivalents		
Cash and bank balances	97,885	95,681
	<u>97,885</u>	<u>95,681</u>

Leighs Village Hall
NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared 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 applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- | | |
|--------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Revaluation funds | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

- | | |
|---|---|
| Recognition of income | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA. |
| Donations and legacies | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income. |
| Tax reclaims on donations and gifts | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material. |
| Volunteer help | The value of any volunteer help received is not included in the accounts. |
| Investment income | This is included in the accounts when receivable. |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year. |
| Gains/(losses) on investment assets | This includes any gain or loss on the sale of investments. |

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

NOTES TO THE ACCOUNTS

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Leighs Village Hall
NOTES TO THE ACCOUNTS

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	2024	2024	Total funds 2024
	£	£	£	£
Income and endowments from:				
Donations and legacies	820	-	-	820
Other	40,273	-	-	40,273
Total	41,093	-	-	41,093
Expenditure on:				
Other	39,197	-	-	39,197
Total	39,197	-	-	39,197
Net income	1,896	-	-	1,896
Net income before other gains/(losses)	1,896	-	-	1,896
Other gains and losses:				
Net movement in funds	1,896	-	-	1,896
Reconciliation of funds:				
Total funds brought forward	92,883	-	-	92,883
Total funds carried forward	94,779	-	-	94,779

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Wendy Potter donation	10	10	-
Bowls club donation	81	81	-
D. Gleadow donation	30	30	-
	121	121	-

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fete donation	-	-	440
Bingo donation	200	200	250
Tree event	-	-	130
	200	200	820

Leighs Village Hall
NOTES TO THE ACCOUNTS

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Hire of hall	42,420	42,420	40,101
Bank interest	192	192	172
	<u>42,612</u>	<u>42,612</u>	<u>40,273</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Fete donation	23	23	-
<i>Governance costs</i>			
	<u>23</u>	<u>23</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,784	2,784	-
General administrative costs	28,640	28,640	40,591
	<u>31,424</u>	<u>31,424</u>	<u>40,591</u>

8 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,784	-

9 Staff costs

No employee received emoluments in excess of £60,000.

Leighs Village Hall
NOTES TO THE ACCOUNTS

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2024	764,862	-	764,862
Additions	-	13,919	13,919
At 31 March 2025	<u>764,862</u>	<u>13,919</u>	<u>778,781</u>
Depreciation and impairment			
Depreciation charge for the year	-	2,784	2,784
At 31 March 2025	<u>-</u>	<u>2,784</u>	<u>2,784</u>
Net book values			
At 31 March 2025	<u>764,862</u>	<u>11,135</u>	<u>775,997</u>
At 31 March 2024	<u>764,862</u>	<u>-</u>	<u>764,862</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	3,051	5,927
	<u>3,051</u>	<u>5,927</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,904	1,891
	<u>1,904</u>	<u>1,891</u>

13 Provisions

	Onerous contracts	Total
	£	£
At 1 April 2024	16,500	16,500
At 31 March 2025	<u>16,500</u>	<u>16,500</u>

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Unrestricted funds:					
General funds	94,779	42,933	(32,483)	-	105,229
Revaluation Reserves:					
Revaluation fund	753,300	-			753,300
<i>Total revaluation reserves</i>	<u>753,300</u>	<u>-</u>			<u>753,300</u>
Total funds	<u>848,079</u>	<u>42,933</u>	<u>(32,483)</u>	<u>-</u>	<u>858,529</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	775,997	775,997
Net current assets	99,032	99,032
Creditors due in more than one year and provisions	(16,500)	(16,500)
	<u>858,529</u>	<u>858,529</u>

Leighs Village Hall
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2025

	General Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:			
Donations and legacies			
Wendy Potter donation	10	10	-
Bowls club donation	81	81	-
D. Gleadow donation	30	30	-
	121	121	-
Charitable activities			
Fete donation	-	-	440
Bingo donation	200	200	250
Tree event	-	-	130
	200	200	820
Other			
Hire of hall	42,420	42,420	40,101
Bank interest	192	192	172
	42,612	42,612	40,273
Total income	42,933	42,933	41,093
Expenditure on:			
Charitable activities			
Fete donation	23	23	-
	23	23	-
Total of expenditure on charitable activities	23	23	-
General administrative costs, including depreciation and amortisation			
Depreciation of	2,784	2,784	-
Bad debts	-	-	2,962
Rates and water rates	2,066	2,066	2,962
Heat, light and telephone	9,048	9,048	10,002
Insurance	1,830	1,830	1,809
Caretaker and cleaner	8,050	8,050	8,375
Repairs and maintenance	5,154	5,154	10,556
Provision for boiler replacement	-	-	1,500
Supplies	1,610	1,610	1,446
Sundry	56	56	275
RCC affiliation fees and PRS licences	535	535	581
Printing, statutory secretary's expenses etc	291	291	123