

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
FAILAND VILLAGE HALL**

**R S Porter & Co Limited
Chartered Accountants
The Old Dairy
Ashton Hill Farm
Weston Road, Failand
Bristol
BS8 3US**

FAILAND VILLAGE HALL

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FOR THE YEAR ENDED 31 AUGUST 2023**

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FAILAND VILLAGE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report with the Financial Statements of the Charity for the year ended 31 August 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

304540

Principal address

Oxhouse Lane
Failand
Bristol
BS8 3SL

Trustees

Mrs L Green	Chairman
Mr S Williams	Secretary
Mrs A Sissons	Treasurer
Mr J Chilcott	
Mrs D Jepson	
Mrs E Garfitt	
Mrs C Wolff	Resigned March 2023
Mrs R Crosby	
Mr J Lamb	

Independent examiner

C J Keates-Porter FCA
R S Porter & Co Limited
The Old Dairy
Ashton Hill Farm
Weston Road, Failand
Bristol BS8 3US

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by governing document, a Deed of Trust and constitutes an Unincorporated Charity.

Trustee selection

Trustees are appointed by recommendation.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

FAILAND VILLAGE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide social facilities for the benefits of the residents of the village of Failand.

FINANCIAL REVIEW

Reserve policy

The Trustees aim to retain sufficient reserves to ensure that the facility is well maintained to a high standard for it's intended use.

Principal funding sources

Provisions of facilities for functions, wedding receptions and dinner dances.

Reserves policy

The Trustees aim to maintain sufficient funds to cover major repair and replacement works as becoming necessary.

ON BEHALF OF THE BOARD

20th October 2022

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FAILAND VILLAGE HALL

I report of the accounts for the year ended 31 August 2023 as set out on pages 4 to 7.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

- (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 Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion should be drawn in order to enable a proper understanding of the accounts to be reached.

C J Keates-Porter - FCA
R S Porter & Co Limited
The Old Dairy
Ashton Hill Farm
Weston Road, Failand
Bristol BS8 3US

20th October 2023

FAILAND VILLAGE HALL**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

		2023	2022
		Unrestricted	Unrestricted
		funds	funds
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Activities for generating funds	2	45,223	27,354
Investment income	3	325	10
		<hr/>	<hr/>
Total incoming resource		45,548	27,364
		<hr/>	<hr/>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		34,705	25,174
Governance costs		480	480
		<hr/>	<hr/>
Total resources expended		35,185	25,654
		<hr/>	<hr/>
NET INCOMING RESOURCES		10,363	1,710
		<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total fund brought forward		63,732	62,022
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		74,095	63,732
		<hr/> <hr/>	<hr/> <hr/>

FAILAND VILLAGE HALL

**BALANCE SHEET
AT 31 AUGUST 2023**

		2023	2022
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		78,579	67,044
CREDITORS			
Amounts falling due within one year	5	(4,484)	(3,312)
NET CURRENT ASSETS		74,095	63,732
TOTAL ASSETS LESS CURRENT LIABILITIES		74,095	63,732
NET ASSETS		74,095	63,732
FUNDS			
Unrestricted funds	6	74,095	63,732
TOTAL FUNDS		74,095	63,732

The financial statements were approved by the Board of Trustees on 20th October 2023 and were signed on its behalf by:

Mrs A Sissons - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1 ACCOUNTING POLICIES

Accounting convention

The financial statement have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the note to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

2 ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fundraising events	-	-
Profit on bar trading account	14,165	1,202
Hall rentals	27,764	22,590
Hall draw fund	1,525	230
Grants and donations	1,769	3,332
	<hr/>	<hr/>
	45,223	27,354

3 INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	325	10
	<hr/> <hr/>	<hr/> <hr/>

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	4,484	3,312
Other creditors	-	-
	<hr/>	<hr/>
	4,484	3,312
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2023

6 MOVEMENT IN FUNDS

	At 01/09/22	Net movement in funds	At 31/08/23
	£	£	£
Unrestricted funds			
General fund	63,732	10,363	74,095
TOTAL FUNDS	63,732	10,363	74,095

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,548	(35,185)	10,363
TOTAL FUNDS	45,548	(35,185)	10,363

FAILAND VILLAGE HALL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
	£	£
INCOMING RESOURCES		
Activities for generating funds		
Profit on bar trading account	14,165	1,202
Hall rentals	27,764	22,590
Hall draw fund	1,525	230
Grants and donations	1,769	3,332
	<hr/>	<hr/>
	45,223	27,354
Investment income		
Deposit account interest	325	10
	<hr/>	<hr/>
Total incoming resources	45,548	27,364
RESOURCES EXPENDED		
Costs of generating voluntary income		
Honorarium	1,200	0
Grass cutting	1,920	1,973
Social costs	34	781
Rates and water	144	136
Insurance	1,582	1,006
Light and heat	2,204	2,601
Telephone and internet	668	573
Postage and stationery	344	331
Licences	312	282
Repairs and maintenance	7,664	4,698
Security	408	2,597
Bank charges	456	404
Renewals	9,210	4,107
Cleaning	8,009	5,565
Marketing	185	120
Donations	365	0
	<hr/>	<hr/>
	34,705	25,174
Governance costs		
Accountancy	480	480
	<hr/>	<hr/>
Total resources expended	35,185	25,654
	<hr/>	<hr/>
Net income	10,363	1,710
	<hr/> <hr/>	<hr/> <hr/>

This pages does not form part of the statutory financial statements