



# Trustees' Annual Report for the period

		Period start date			Period end date		
<b>From</b>	Day	Month	Year	<b>To</b>	Day	Month	Year
	01	01	2021		31	12	2021

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hunston Parish Council			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Hunston Parish Council	

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

Trust Deed dated 25 January 1949

How the charity is constituted  
(eg. trust, association, company)

Trust

Trustee selection methods  
(eg. appointed by, elected by)

Election to Hunston Parish Council

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

To hold land for the purpose of erecting and maintaining thereon a village hall for the benefit of the inhabitants of the Parish of Hunston

To provide a building, facilities and an open space for the benefit of residents of all ages within the Parish of Hunston including local organisation, local amateur sports teams, charitable and volunteer bodies.

The Parish Council as Trustee has had regard to the guidance issued by the Charity Commission on public benefit.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The hall continues to host a wide variety of groups throughout the year, reflecting vibrant community involvement.

The hall's light, airy interior with equipment like tables, chairs, projector, and wifi endorsed it as a reliable venue for diverse uses.

By hosting both established groups and ad-hoc events, the hall has reinforced its role as a central hub for local residents.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

N/A

**Details of any funds materially in deficit**

N/A

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	<i>CASmith</i>	
<b>Full name(s)</b>	<i>Carol Smith</i>	
<b>Position (eg Secretary, Chair, etc)</b>	<i>Secretary</i>	
<b>Date</b>	<i>20 June 2025</i>	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

HUNSTON VILLAG HALL

No (if any)

## Receipts and payments accounts

CC16a

For the period from	Period start date 01/01/2024	To	Period end date 31/12/2024
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Grants	3,000	-	-	3,000	900
Regular Users	7,470	-	-	7,470	7,227
Casual Users	3,466	-	-	3,466	2,652
Hunston Club	17,289	-	-	17,289	15,600
Miscellaneous	319	-	-	319	3,392
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>31,544</b>	<b>-</b>	<b>-</b>	<b>31,544</b>	<b>29,771</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>31,544</b>	<b>-</b>	<b>-</b>	<b>31,544</b>	<b>29,771</b>
<b>A3 Payments</b>					
Rates	130	-	-	130	147
Water rates	879	-	-	879	799
Utilities	8,756	-	-	8,756	10,137
Cleaning	5,853	-	-	5,853	5,915
Maintenance	5,973	-	-	5,973	9,238
Miscellaneous	1,032	-	-	1,032	3,451
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>22,623</b>	<b>-</b>	<b>-</b>	<b>22,623</b>	<b>29,687</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>22,623</b>	<b>-</b>	<b>-</b>	<b>22,623</b>	<b>29,687</b>
<b>Net of receipts/(payments)</b>	<b>8,921</b>	<b>-</b>	<b>-</b>	<b>8,921</b>	<b>84</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,408	-	-	9,408	9,324
<b>Cash funds this year end</b>	<b>18,329</b>	<b>-</b>	<b>-</b>	<b>18,329</b>	<b>9,408</b>

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Bank Account	18,329	-	9,408
		-	-	-
		-	-	-
	<b>Total cash funds</b>	18,329	-	9,408
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B4 Assets retained for the charity's own use</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B5 Liabilities</b>	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

  

Signed by one or two trustees on behalf of all the trustees

Signature

W.P. Gray

Print Name

W.P. GRAY

Date of approval

04/07/25

**Independent Examination Notes**  
**Hunston Village Hall**  
**Year Ending 31<sup>st</sup> December 2024**

**Direction 1: Check whether the charity is eligible to have an independent examination**

**The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.**

The charity is registered at the charities commission under the number 305383, its objectives are to hold land for the purpose of erecting & maintaining thereon a village hall for the benefit of the inhabitants of the parish of Hunston. The charity provides buildings, openspace and facilities for the benefit of the local community.

Its governing document is a trust deed dated 25<sup>th</sup> January 1949. To provide a village hall in the parish of Hunston.

The sole managing trustee is Hunston parish Council.

It was registered as a charity on the 19<sup>th</sup> June 1963 and is not currently recognised by HMRC for Gift aid.

**Key Stats**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Gross assets	£18.3k	£9,408	£ 9,324	£ Nil	£ Nil	£ Nil
Net Assets	£18.3k	£9,408	£ 9,324	£ Nil	£ Nil	£ Nil
Income	£31.5k	£29.8k	£23.5K	£16.2K	£24.3k	£26.9k
Expenditure	£22.6k	£29.7K	£27.8K	£17.6k	£17.6k	£29.6k

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body – **Receipts & Payments basis because income is less than £250k and not a charitable company.** Trustees have not requested an audit. Mulberry & Co are registered statutory accountants and members of the ACCA.

**Conclusion:**

**Independent examination eligible – as income below £1m and assets below £3.26m.  
Receipts and Payments may be used with independent examination**

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**Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.**

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no professional or personal relationships with the trustees. We are the internal auditors for Hunston Parish Council.

**Conclusion:**

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

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**Direction 3: Record your independent examination.**

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Excel data.
- All information required for examination was available within the accounting records. No need to seek additional information.

Working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

Engagement letters issued June 2025.

The accounts did not contain large numbers of adjusting entries – we found three entries on the bank statements not in the cashbook which we have advised the client about.

The accounts have been adjusted

**Conclusion:**

Our workings and conclusion contained in this report are supported by working papers held on file.

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**Direction 4: Plan the independent examination.**

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems
- the charity's structure, its funds and how fund balances changed in the year
- the charity's activities in the year and spending and the financial risks the charity faces

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

During the year the charity had circa 190 receipts and 120 payments. The accounts are maintained in a simple excel cashbook.

The charity is financially controlled by the clerk of Hunston parish Council. There is hierarchical review by the councillors of the parish council.

There have been no incidences in the past of error or misstatement. Staff turnover is not high.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

**Conclusion:**

**My opinion is that inherent risk of error or misstatement is low.**

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**Direction 5: Check that accounting records are kept to the required standard.**

**The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.**

Accounting records are kept on computerised Excel accounting package. No change year on year.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, performed at least annually.

The charity has circa 300 transactions per annum. There is no evidence to suggest the excel files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lend itself to a simple transparent style of reporting. We would not recommend any change.

**Conclusion:**

**My opinion is that the charity is keeping the correct records for a charity of this size.**

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**Direction 6: Check that the accounts are consistent with the accounting records.**

**The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.**

- Income resources – £31,544 (2023: £29,771) – this comprises grants, regular bookings, and licence fee by the community club
- The nature and scope of income has not changed year on year.
- Resources Expanded – £22,623 (2024: £26,687) each item is listed in the cashbook and agreed to the bank statements.
- The accounts match the underlying records.
- Bank & Investment Balances £18,329 (2024: £9,921.25) – I have verified the year end bank reconciliation.

- Balances on the accounts are reconcilable to the underlying records.

**Conclusion: Balances on the accounts are reconcilable to the underlying records**

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**Direction 7:** If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

**Not applicable – receipts and payments basis accounts**

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#### **Direction 8**

**Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.**

The examiner must:

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

The separate funds have been correctly disclosed between restricted and unrestricted and agree to underlying workings. The accounts are prepared on the going concern basis.

Other items tested above in direction 6

**Conclusion: Receipts and payments accounts agree and are correctly stated.**

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#### **Direction: 9 Direction 9**

**The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.**

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The trustee considers the charity as a going concern.

There are no material uncertainties that cast doubt on the continued functioning of the charity.

As above there are no liabilities to be entered into the accounts.

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**Direction 10 Check the form and content of the accounts.**

**The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:**

- **where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or**
- **where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and**
- **if the charity is a company, check that the accounts also comply with the applicable company law requirements.**

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

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**Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

**The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.**

As shown under direction 6 there has been no change in the nature or scope of the charities activities.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

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**Direction 12 Compare the trustees' annual report with the accounts.**

**The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts**

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit

- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

The trustees report is in agreement with the accounts and contains the relevant information

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**Direction 13 Write and sign the independent examination report.**

**The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.**

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

## Independent Examiner's Report to the trustee of Hunston Village Hall

I report to the trustee on my examination of the accounts of the Hunston Village Hall (the Trust) for the year ended 31<sup>st</sup> December 2024.

### 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 needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 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 next statement.

### 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:
  - a. to keep accounting records in accordance with section 130 of the 2011 Act and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
  - c. 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



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