

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
CODFORD VILLAGE HALL**

**CODFORD VILLAGE HALL**

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for the year ended 31 March 2022**

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## CODFORD VILLAGE HALL

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022.

The financial statements are prepared in accordance with the Charities Act 2011, the Charity's Trust Deed and the 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Trustees during the year were:

D M Bartlett	
Mrs K Bentley	- resigned 19 May 2022
K D Cleife	- resigned 31 December 2021
J Curtis	- appointed 18 November 2021
Mrs K Grant	
J H McIntosh	
J Rideout	
A Thomson	

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity was set up following a conveyance dated 30 May 1949, which transferred the property, now known as Codford Village Hall, to the Parish Council in the village.

##### **Constitution**

The charity is constituted by a deed of trust drawn up following the donation of the property to the Parish Council, who are the custodial trustees.

##### **Trustees**

The charity trustees are elected each year during the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

305493

##### **Principal address**

Codford Village Hall  
Broadleaze  
Codford  
Warminster  
BA12 0PP

##### **Independent examiner**

R MacDonald  
Moore (South) LLP  
33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
SP1 2TJ

##### **Bankers**

Lloyds Bank plc  
37 Market Place  
Warminster  
BA12 9BD

## CODFORD VILLAGE HALL

### REPORT OF THE TRUSTEES for the year ended 31 March 2022

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's premises are to be used for physical training, recreation, social gatherings and education activities.

The main activities of the charity are the provision for the hire of the hall, grounds, changing rooms, social centre, play area, chill out area and tennis courts. Activities include yoga, pilates, keep fit, badminton, skittles, snooker, Brownies and fund raising for village organisations. Meeting groups that use the facilities include the Ladies Circle, the Parish Council, the Gardening Club, the Historical Society, St Peter's Church, St Mary's Church and the management committee.

Films, plays, dances and jazz evenings all provide entertainment while outside activities for the village include football and tennis.

All use and events of the centre are in accordance with the charity trustees' interpretation of the Charity Commission's public benefit criteria.

Grants do not form part of the charity's purposes, but loans to enhance the facilities subcontracted to organisations using the hall and grounds are made from time to time.

The charity trustees depend on the many volunteers but accept that paid help is necessary to maintain this valuable community amenity.

#### ACHIEVEMENTS AND PERFORMANCE

##### Achievements and performance

The Codford Village Hall charity was established on 30 May 1949, and a review of the trust deeds was conducted and confirmed that, 70 years on, the Charity is still complying with the original intentions of the founding trustees.

The 2021/22 year-end saw the accounts close with a small operating loss of £3,743. By comparison 2021 finished with a profit of £9,756 but that included a Government Covid grant of £10,000. 2020 ended with a similar loss of £3,465. However, within the 2022 figures is £17,815 invested in maintaining and improving the fabric of the Charity's assets. Notably, refurbishment of the main sports hall wooden floors and complete replacement of the fire and burglar alarm system.

In addition to the regular annual assistance provided by Codford Parish Council, the Trustees succeeded in raising additional grant funding to support enhancements of the facility. A particularly generous gift, in excess of £6k, was made by a private local resident to pay for the alarm system and further grants were welcomed from Codford PC, Wiltshire County Council, the National Lottery, and the WCC Area Board, who contributed towards perimeter fencing along the busy A36.

Despite further Covid-19 disruptions to trading and the regrettable demise of the number of skittles teams operating, long a stalwart of activity in the Hall, many other community activities returned to Hall. Notably, despite the challenges presented by the Pandemic, a successful fete was organised and delivered by volunteers from the Village.

In summary, and despite a small trading loss, the Charity ended the year with its physical assets in an improved condition and its contingency funds in tact and ready for the upcoming challenges of 2022!

**CODFORD VILLAGE HALL**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2022**

**Public Benefit**

The Trustees acknowledge the duty to have due regard to the Charity Commission's published general and relevant sub-sector guidance on public benefit.

**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.

**Going concern**

The trustees have considered the potential impact of the coronavirus pandemic, and have followed the guidance issued by the UK Government. The charity's activities have been considerably impacted and the trustees are taking appropriate steps to mitigate this. The trustees have applied for and received grant funding which has enabled the overall financial position of the charity to be broadly maintained. The trustees reviewed the forecast cost and expenditure for the next twelve months and voted unanimously that Codford Village Hall is still a going concern.

Approved by order of the Board of Trustees on 18 August 2022 and signed on its behalf by:



J H McIntosh - Chairman



J Curtis - Treasurer

## CODFORD VILLAGE HALL

### STATEMENT OF TRUSTEES' RESPONSIBILITIES for the year ended 31 March 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CODFORD VILLAGE HALL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CODFORD VILLAGE HALL**

I report to the trustees on my examination of the accounts of the Codford Village Hall (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of the independent examination.

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.

**Use of my report**

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.



Robert MacDonald FCCA  
Certified Accountant  
Moore (South) LLP  
Chartered Accountants  
33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
SP1 2TJ

Date: 19<sup>th</sup> August 2022

**CODFORD VILLAGE HALL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		124	6,447	6,571	50
Government grants		-	-	-	10,000
<b>Charitable activities</b>					
Village Hall		11,760	10,535	22,295	11,086
Investment income	2	<u>-</u>	<u>4</u>	<u>4</u>	<u>7</u>
<b>Total</b>		<u>11,884</u>	<u>16,986</u>	<u>28,870</u>	<u>21,143</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	-
<b>Charitable activities</b>					
Village Hall		18,340	13,373	31,713	10,557
Other		<u>900</u>	<u>-</u>	<u>900</u>	<u>830</u>
<b>Total</b>		<u>19,240</u>	<u>13,373</u>	<u>32,613</u>	<u>11,387</u>
<b>NET EXPENDITURE</b>		(7,356)	3,613	(3,743)	9,756
Transfers between funds	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(7,356)	3,613	(3,743)	9,756
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		38,117	29,892	68,009	58,253
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>30,761</u>	<u>33,505</u>	<u>64,266</u>	<u>68,009</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**CODFORD VILLAGE HALL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		50	-	50
Government grants		10,000	-	10,000
<b>Charitable activities</b>				
Village Hall		11,086	-	11,086
Investment income	2	<u>-</u>	<u>7</u>	<u>7</u>
<b>Total</b>		<u>21,136</u>	<u>7</u>	<u>21,143</u>
<b>EXPENDITURE ON</b>				
Raising funds		-	-	-
<b>Charitable activities</b>				
Village Hall		9,122	1,435	10,557
Other		<u>830</u>	<u>-</u>	<u>830</u>
<b>Total</b>		<u>9,952</u>	<u>1,435</u>	<u>11,387</u>
<b>NET EXPENDITURE</b>		11,184	(1,428)	9,756
Transfers between funds	8	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		11,184	(1,428)	9,756
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		26,933	31,320	58,253
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,117</u>	<u>29,892</u>	<u>68,009</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

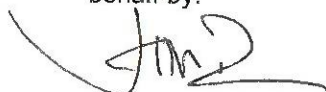
The notes form part of these financial statements

**CODFORD VILLAGE HALL**

**BALANCE SHEET**  
At 31 March 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes				
Tangible assets	4	17,812	7,884	25,696	24,397
Investments	5	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		<u>17,813</u>	<u>7,884</u>	<u>25,697</u>	<u>24,398</u>
<b>CURRENT ASSETS</b>					
Debtors	6	5,810	-	5,810	13,102
Cash at bank		<u>10,152</u>	<u>25,621</u>	<u>35,773</u>	<u>32,645</u>
		<u>15,962</u>	<u>25,621</u>	<u>41,583</u>	<u>45,747</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(3,014)	-	(3,014)	(2,136)
		<u>(3,014)</u>	<u>-</u>	<u>(3,014)</u>	<u>(2,136)</u>
<b>NET CURRENT ASSETS</b>		<u>12,948</u>	<u>25,621</u>	<u>38,569</u>	<u>43,611</u>
		<u>12,948</u>	<u>25,621</u>	<u>38,569</u>	<u>43,611</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>30,761</u>	<u>33,505</u>	<u>64,266</u>	<u>68,009</u>
		<u>30,761</u>	<u>33,505</u>	<u>64,266</u>	<u>68,009</u>
<b>FUNDS</b>	8				
Unrestricted funds				30,761	38,117
Restricted funds				<u>33,505</u>	<u>29,892</u>
<b>TOTAL FUNDS</b>				<u>64,266</u>	<u>68,009</u>

The financial statements were approved by the Board of Trustees on 18 August 2022 and were signed on its behalf by:



J H McIntosh - Chairman



J Curtis - Treasurer

The notes form part of these financial statements

## CODFORD VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### Charity information

Codford Village Hall is an unincorporated charity, registered in England and Wales. The registered office address is Codford Village Hall, Broadleaze, Codford, Warminster, BA12 0PP.

##### Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charity's Trust Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £

The financial statements have been prepared under the historical cost convention.

##### Going concern

As a result of the impact of the coronavirus pandemic, the charity's activities have been considerably impacted and the trustees are taking appropriate steps to mitigate this. The trustees have applied for and received grant funding which has enabled the overall financial position of the charity to be broadly maintained. The trustees reviewed the forecast cost and expenditure for the next twelve months and voted unanimously that Codford Village Hall is still a going concern.

##### Income

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.

##### Expenditure

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.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- not provided
Playground equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

##### Taxation

The charity is exempt from tax on its charitable activities.

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**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.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>4</u>	<u>7</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**4. TANGIBLE FIXED ASSETS**

	Freehold land and buildings	Playground equipment	Fixtures and fittings	Equipment	Totals
	£	£	£	£	£
<b>COST</b>					
At 1 April 2021	7,445	26,533	4,676	37,378	76,032
Additions	<u>-</u>	<u>-</u>	<u>4,519</u>	<u>-</u>	<u>4,519</u>
At 31 March 2022	<u>7,445</u>	<u>26,533</u>	<u>9,195</u>	<u>37,378</u>	<u>80,551</u>
 <b>DEPRECIATION</b>					
At 1 April 2021	-	20,386	3,506	27,743	51,635
Charge for year	<u>-</u>	<u>922</u>	<u>853</u>	<u>1,445</u>	<u>3,220</u>
At 31 March 2022	<u>-</u>	<u>21,308</u>	<u>4,359</u>	<u>29,188</u>	<u>54,855</u>
 <b>NET BOOK VALUE</b>					
At 31 March 2022	<u>7,445</u>	<u>5,225</u>	<u>4,836</u>	<u>8,190</u>	<u>25,696</u>
At 31 March 2021	<u>7,445</u>	<u>6,147</u>	<u>1,170</u>	<u>9,635</u>	<u>24,397</u>

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2022**

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>1</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2022	<u><u>1</u></u>
At 31 March 2021	<u><u>1</u></u>

The charity holds 100% of the share capital of Codford Broadleaze Bar Limited, who provide the bar and other related facilities at Codford Village Hall.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Amounts due from group undertakings	<u>5,810</u>	<u>13,102</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	<u>3,014</u>	<u>2,136</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General funds	38,117	(7,356)	-	30,761
<b>Restricted funds</b>				
Restricted funds	29,892	3,613	-	33,505
 <b>TOTAL FUNDS</b>	 <u>68,009</u>	 <u>(3,743)</u>	 <u>-</u>	 <u>64,266</u>

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2022**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	11,884	19,240	(7,356)
<b>Restricted funds</b>			
Restricted funds	16,986	13,373	3,613
<b>TOTAL FUNDS</b>	<u>28,870</u>	<u>32,613</u>	<u>(3,743)</u>

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General funds	26,933	11,184	-	38,117
<b>Restricted funds</b>				
Restricted funds	31,320	(1,428)	-	29,892
<b>TOTAL FUNDS</b>	<u>58,253</u>	<u>9,756</u>	<u>-</u>	<u>68,009</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	21,136	9,952	11,184
<b>Restricted funds</b>			
Restricted funds	7	1,435	(1,428)
<b>TOTAL FUNDS</b>	<u>21,143</u>	<u>11,387</u>	<u>9,756</u>

**9. RELATED PARTIES**

During the year, the charity received a grants of £6,000 (2021 - £5,000) from Codford Parish Council, a charity trustee, D M Bartlett is also a parish councillor.