

**HILPERTON VILLAGE HALL**

**FINANCIAL STATEMENTS**

**for the Year Ending 31st May 2023**

**Registered Charity Number: 305526**

**Accounts and Financial Statements Prepared on behalf of  
Hilperton Village Hall by  
R A Book Keeping  
11 Albany Close  
Trowbridge  
Wiltshire BA14 7LN**

# HILPERTON VILLAGE HALL

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Chairperson:	Mr T Davies
Treasurer:	Miss P Turner
Secretary:	Miss S Kotevska
Booking Clerk:	Mr T Davies > Mrs Wendy Stocks > Mrs Victoria Pearmain
Bankers:	Lloyds TSB Bank plc 64 Fore Street Trowbridge Wiltshire
Registered Charity Number:	305526

**HILPERTON VILLAGE HALL  
TRUSTEES REPORT FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023**

The Trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> May 2023.

Trustees who served during the year were:-

Mr T. Davies	Chairperson
Miss P Turner	Treasurer
Miss S Kotevska	Secretary
Mrs S Sawyer	
Mrs R Hall	
Mr E Clark	
Mr J Rees	

Trustees are appointed through their involvement with an organisation using the hall facilities or in the actual running of the hall.

The Charity is operated by the Management Committee comprising the above trustees.

**Statement of Trustees' responsibilities**

Trustees are required 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 income and expenditure account of the charity for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The Trustees are responsible for keeping proper accounting records which 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 accounting regulations. The Trustees 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.

**Legal Status**

The charity is constituted as a registered charity. It is governed by a Trust Deed dated 10<sup>th</sup> February 2005 and the policies made from time to time by the Trustees and the Management Committee.

**Objectives of the charity**

The charity's objectives are to provide social and recreational facilities for the residents of Hilperton. The Charity recognises that its financial position has to be sound and secure and that its financial activities should at least break even each year.

**HILPERTON VILLAGE HALL**  
**TRUSTEES REPORT FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023**

**Organisation**

The charity is governed by the management committee which is responsible for formulating the strategies and policies of the charity including the exercising of financial controls.

**Review of Activities**

Hilperton Village Hall is used by various clubs, teams and organisations for the educational, recreation and community benefit of the village.

The Charity is associated with a club (Hilperton Village Club) which operates from the Hilperton Village Hall premises. The running of the club is distinct and separate from the Charity's operation, however a Trustee of the Charity is involved in the financial control of the club. All profits/losses of the club are transferred to the Charity and feature in the balance sheet as a current asset. The cumulative total for 2023 was £9,006 (2022 was £6,993).

**Financial Review**

There was a slight increase in income during the year at £64,531 (2022 - £64,441), although in the previous financial year there had been a receipt of central Government Coronavirus funding through the Job Retention Scheme £2029, fully utilised for the payment of salaries, and a Small Business Grant of £2667. The income figure above should therefore be viewed taking these amounts into consideration resulting in a true income figure in the previous year of £59,746, and a more significant increase in income for the current financial year of £4,785.

**General Fund**

The net assets of the charity at 31<sup>st</sup> May 2023 are £202,173 of which £53,752 is held in the Coventry Building Society for the Hall Improvement Fund.

**Investment Policy**

Surplus funds are transferred to the bank deposit account or the building society.

**Reserves Policy**

Reserves are held to meet future maintenance requirements and to provide initial funding for any future development of the hall facilities.

**Restricted Funds**

During the course of the financial year the following grants were received:-

Donation	£1000 from the estate of a Hall Trustee
Hilperton Parish Council	£3155 grant towards the Queen's Jubilee village celebrations


There are no other specifically restricted funds.

Approved by the Board of Trustees and signed on its behalf by

Trustee

 (Tim DAVIES, CHAIR)

Trustee

 (P. J. TURNER - TREASURER)

Dated

 18/4/2024

**HILPERTON VILLAGE HALL**

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

I have reviewed the financial statements on pages 6 to 9 for the year ending 31<sup>st</sup> May 2023 which comprise of the Statement of Financial Activities, the Balance Sheet and related notes. These financial statements have been prepared under the historical cost convention and accounting policies set out on page 8.

**Respective responsibilities of trustees and independent examiner**

As described on page 2 the Trustees are responsible for ensuring the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under the Charities Act 1993 and that an independent examination is needed.

As Independent Examiner I accept responsibility for examining the accounts, to follow the procedures laid down in the general directions given by the Charity Commissioners and to state whether any particular matters have come to my attention.

I have been appointed as independent examiner under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that act.

**Basis of independent examiner's report**

This 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 I do not express an audit opinion on the view given in the accounts.

**Independent Examiner's Opinion**

In my opinion the financial statements give a true and fair view of the state of affairs of the charity as at 31<sup>st</sup> May 2023 and of its income resources and application of resources in the financial year. These accounts have been properly prepared in accordance with the Charities Act 1993 and the Statement of Recommended Practice for Accounting and Reporting by Charities (Revised 2005).

**Additional Comments**

Signed           *Adrienne*           Dated           18/4/24          

Name           Adrienne Wyllie FIAB          

Address           On Balance Business Services, 30 Hutton Close, Hilpertont, Wiltshire BA14 7WW

**HILPERTON VILLAGE HALL  
TRUSTEES REPORT FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023  
STATEMENT OF FINANCIAL ACTIVITIES**

<b>INCOMING RE SOURCES</b>	<b>2023</b>	<b>2022</b>
Grants and Donations		
Grants & Donations	3146	7626
Fund Raising	60	0
COVID-19 small business grant	0	2667
Jubilee Grant Income	1009	2029
CJRS funding	0	2029
	<u>4215</u>	<u>14353</u>
Charitable Activities - Hall Letting, Village Clubs etc		
Pre-school	500	308
Misc Hire	17450	17023
Football	1124	1009
Eon feed in	1306	685
WI	306	180
Scouts/ cubs/ beavers	1126	1056
Brownies	532	349
80+	226	306
Car Park	990	855
Whist	0	28
Bingo	2775	1386
100 club	108	630
Sundry	0	0
Hall Events	3594	1139
Flying Club	756	690
Dance Class - NJ Dance & Freke	5740	4948
Skittles	192	150
USA groups	2156	1343
Slimmingworld	2043	2139
Exercise Classes - Padfit/Zumba/Flexercise	974	334
Care Choice	1486	660
Quilters Sewing Group	1404	188
Club Surplus	2013	2614
Damage deposit income	5007	3999
Rounding Adjustment	13	-6
	<u>51621</u>	<u>42213</u>
Rent Received from Lounge Bar	7512	7513
Interest Receivable	983	362
<b>TOTAL INCOMING RESOURCE \$</b>	<u><b>64531</b></u>	<u><b>64441</b></u>
<b>RE SOURCES EXPENDED</b>		
Hall Maintenance & Running Costs		
Gas Electricity Water	7160	5858
Phone & Broadband	906	1276
Refuse costs	1565	1514
Repairs and Renewals	4839	1633
Insurance	1969	1876
Licenses	756	1603
Rates	0	0
running costs	2323	2033
Grounds Maintenance	3439	290
	<u>22997</u>	<u>16263</u>
Hall Activities		
Bingo	323	213
100 club	190	150
Sundry	0	0
hall event costs	445	80
Fund Raising	12	32
	<u>970</u>	<u>475</u>
Salaries		
Wages	15374	10441
Employer's Pension Contributions	273	229
	<u>15647</u>	<u>10670</u>
Repairs and Development		
Equipment in Year	0	170
Grants & Donations	1018	7000
Hall Development	0	0
	<u>1018</u>	<u>7170</u>
Administration & Accountancy	4467	4215
Health & Safety	1136	744
Depreciation	519	587
Damage deposit spend	4757	3633
CJRS furlough spend	0	2562
COVID-19 small business grant spend	0	4757
Jubilee grant Spend	117	2029
Rounding adjustment		-16
<b>TOTAL RESOURCE \$ EXPENDED</b>	<u><b>51650</b></u>	<u><b>53329</b></u>
<b>SURPLUS INCOME OVER EXPENDITURE</b>	<u><b>12881</b></u>	<u><b>11112</b></u>

**HILPERTON VILLAGE HALL  
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023**

Hilperton Village Hall						
Balance Sheet						
for the Year ending 31st May 2023						
	2022/2023			2021/2022		
	£	£	£	£	£	£
<b>Tangible Assets</b>						
Property Improvements NBV		65498		65498		
Equipment NBV		1833		2352		
		<u>        </u>	67331	<u>        </u>		67850
<b>Current Assets</b>						
Lloyds Treasurers Account		9642		27468		
Lloyds Deposit Account		55746		50567		
Coventry Building Society		53752		32946		
Cash Income		632		132		
Debtors - club accrued surplus bf	6993			4179		
plus surplus in year	2013			2814		
less surplus transferred to Hall a/c	<u>0</u>			<u>0</u>		
(shown in HVH Club Accrual bank a/c)		9006		6993		
Grounds daim back 2022/23		3319		3038		
Grounds daim back 2021/22		3038				
Debtors		808		2132		
		<u>        </u>		<u>        </u>		
		135943		123276		
<b>Current liabilities</b>						
Prepaid income	0			0		
Creditors	1101			1834		
		<u>        </u>		<u>        </u>		
		1101		1834		
<b>Net Assets</b>			134842			121442
			<u><b>202173</b></u>			<u><b>189292</b></u>
<b>Financed by</b>						
Accumulated Fund as at 1st June 2022			189292			178180
Surplus Income over Expenditure			12881			11112
			<u><b>202173</b></u>			<u><b>189292</b></u>
Accumulated Fund as at 31st May 2021						
<b>Reserved funds</b>						
Hall Improvement Fund (In CBS)		53752		32946		
Hilperton Presents ringfenced fund		500		500		
Damage Deposit amounts held		<u>250</u>				
			54502			33446
<b>Unreserved funds</b>			80340			87996
<b>Tangible Assets</b>			67331			67850
			<u><b>202173</b></u>			<u><b>189292</b></u>

These Financial Statements were approved on behalf of the Trustees by

Chairperson  Date (CHAIR) 18/4/2024

Treasurer  Date (TREASURER) 18/4/24

**HILPERTON VILLAGE HALL**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023**

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention on the accruals basis and in accordance with the accounting principles set out in the SORP-Accounting for Charities

1.2 Tangible Fixed Assets

Fixed assets are shown at historical cost. Depreciation has been provided on the basis of 20% of the Net Book Value of total fixed assets held.

1.3 Allocation of Expenditure

Expenditure has been allocated between the main headings in the Statement of financial Activities on the basis of the type of activity to which they relate.

**2. Investment Income**

	<b>2023</b>	<b>2022</b>
Bank and Building Society interest	£983	£362

**3. Taxation**

No tax is charged in these accounts due to the charitable status

**4. Fixed Assets**

Cost	Property Improvements	Equipment	Total
As at 1st June 2022	65498	28795	94293
Additions in year			
As at 31st May 2023	65498	28795	94293
<b>Depreciation</b>			
As at 1st June 2022	0	26443	26443
Depreciation in Year	0	519	519
Cumulative Depreciation as at 31st May 2023	0	26962	26962
<b>Net Book Values</b>			
As at 31st May 2023	65498	1833	67331
As at 31st May 2022	65498	1709	67207

**5. Cash at bank and in hand (investment)**

	<b>2023</b>	<b>2022</b>
Lloyds Bank plc	£55746	£50567
Coventry Building Society	£53752	£32946

**HILPERTON VILLAGE HALL  
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>ST</sup> MAY 2023**

**NOTES TO THE ACCOUNTS continued**

6. The Charity is associated with a club (Hilperton Village Club) which operates from the Hilperton Village Hall Premises. The running of the club is distinct and separate from the Charity's operation, but a Trustee of the Charity is involved in the financial control of the club. All profit/losses of the club are transferred to the Charity and feature in the balance sheet as a current asset.

**7. Funds held by the Charity**

Of the funds held by the Charity the following are reserved

£53,752	Hall Improvement Fund
£500	Hilperton Presents Grant for use in future hall productions
£250	Damage Deposits held