

**VILLAGE HALL (ROPSLEY)**  
**CHARITY COMMISSION REGISTERED NO. 521863**

**STATEMENT OF ACCOUNTS**

**for the year ended**

**31 December 2020**

## VILLAGE HALL (ROPSLEY)

### CHARITY INFORMATION

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**Registered Address**      Braceby Road  
Ropsley  
Grantham  
Lincolnshire  
NG33 4BN

#### **Trustees & Committee Members**

Mr. C Cordon              Chairman  
Mr. C. Eveling            Treasurer  
Mr. P. Mason  
Mr. C. Robinson  
Mr. P. Holmes  
Mr. P. Benbow Webb  
Mr. G. Reeves

**Bankers**                      Barclays Bank UK PLC  
33-35 High Street  
Grantham  
NG31 6PH

**Independent Examiner**    K.J. Maggs B.A., F.C.A.  
Moore Thompson,  
Chartered Accountants,  
Bank House,  
Broad Street,  
Spalding,  
Lincs.,  
PE11 1TB.

**VILLAGE HALL (ROPSLEY)**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020.

**Structure, governance and management**

**Governing document**

The charity is constituted by the Charity Commission and is a registered charity with the charity number 521863. The charity became a registered charity on 8 January 1964. The charity is governed by its governing conveyance dated 26 July 1948.

**Objectives and Activities**

The charitable objective of Village Hall (Ropsley) is to support the strong community spirit, minimise social isolation and to facilitate a wide range of activities that will support the health and wellbeing of people of all ages.

The Village Hall is a community hub providing for a wide range of clubs and societies, social functions, Parish Meet and amateur Sports. There is a seven-acre playing field with changing facilities and pitches that are currently being improved thanks to a grant from the Football Foundation. All facilities are regularly used by the local community which includes Ropsley, Sapperton and satellite villages.

**Trustees**

The trustees meet as a committee.

New trustees are recruited from a group who have shown a keen interest in the work of the charity and have abilities required for the governing body. Training is provided to keep trustees up to date with new legislation etc. on a regular basis.

**Financial Review**

The results for the charity for the financial year are detailed on pages 6 to 10.

**Activities and achievements**

During the year, construction of a new hall was completed and the original building demolished to make way for improved parking facilities. The new hall opened on 19 September 2020.

The charity has a good number of local clubs and societies using the hall on a regular basis:

- Football - senior and junior (Seasonal)
- Cricket - senior and junior (Seasonal)
- WI (Monthly)
- Board Gamers (Monthly)
- Yoga
- Zumba
- Keep Fit for Seniors
- Ballroom and Latin Dance practice
- Table tennis - senior and junior
- Carpet Bowls (Fortnightly)
- Parish Council (Bimonthly)
- Aeromodel Flying Club

There are also a large number of other community events which are regularly held at the premises.

- Church Garden Party
- Church Coffee morning
- WI Coffee morning
- Touring Arts Performances (2 Autumn, 2 Spring)
- Primary School Concerts and rehearsals
- Polling Station
- Private Children Parties and Family Parties
- Gospel Meetings

**VILLAGE HALL (ROPSLEY)**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Activities and achievements (continued)**

The Hall continues to be the centre of community activity for residents of all ages with sixteen clubs and societies meeting weekly or monthly throughout the year when they have been allowed to under the National guidance in respect of the Covid-19 Pandemic. As a result the number of social events, family gatherings and children's parties has been massively reduced. The seasonal outdoor activities, Junior and Senior Football and Cricket, have taken place on the Hall playing field. It is of particular note, that Junior football training and matches which have attracted over eighty boys and girls each week previously are now have now resumed.

We were delighted that construction of our new hall started in November 2019 and was completed during the pandemic. This had the advantage that groups were unable to meet anyway so was not seen as being detrimental to the community. The building now consists of a main hall, community room and a sports wing which meets Football Association standards. Funding has been by Community donations, the Big Lottery, Football Foundation, Sports England, South Kesteven District Council and generous support from a number of Charitable Foundations.

**Public Benefit**

The trustees have managed the provision of the above facilities in the best interests of the local community. This has been supported by a number of policies which are designed to ensure that Village Hall (Ropsley) functions in a fair and legal way with open access for all. Development of the policies has been guided primarily by the Charity Commission guidance published by the Charity Commission on public benefit.

The facilities the charity provides are usually well used by the local community with something happening most days. This is reflected in the diverse selection of groups using the facility as described above.

**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.

The principal risk towards the Charity is a lack of funding and income to support its stated aims. The trustees have considered this risk and believe that with careful management they will be able to continue to fulfil the objectives of the Charity.

**Reserves**

The Trustees consider that they require general reserves of approximately £15,000, being a year of overhead costs in case sources of income cease and/or groups that use the facilities decide to locate elsewhere.

The carried forward unrestricted reserves as at 31 December 2020 are £27,195. The charity received a number of restricted grants during the year which are detailed in notes 5 and 6, the balance at the end of the year amounts to £854,686 (2019 - £231,343).

The Endowment Fund comprises of the value of the Land which was gifted to the people and cannot be used for any other purpose. At the time, the property had a fair value of £100,000 and due to it being used by the charity no further valuations have been necessary for the financial statements.

For and on behalf of the board of trustees:

**Mr. C. Cordon**

Date: **10 December 2021.**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE  
VILLAGE HALL (ROPSLEY)**

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I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity 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 an 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.

Dated: **11 December 2021**

**K.J. Maggs** B.A., F.C.A.  
MOORE THOMPSON  
Chartered Accountants  
Spalding

**VILLAGE HALL (ROPSLEY)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020				2019
	Unrestricted	Restricted	Endowment	Total	Total
	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations</b>					
Local Government grants	17,919	-	-	17,919	-
Institutional grants	-	559,960	-	559,960	141,385
Donations	3,272	6,188	-	9,460	1,639
<b>Fund raising</b>					
Events	1,147	-	-	1,147	3,565
<b>Charitable activities</b>					
Hall hire	2,783	-	-	2,783	4,109
Sundry income	386	315	-	701	717
<b>Investment income</b>					
Bank interest	926	-	-	926	682
<b>TOTAL INCOME</b>	<b>26,433</b>	<b>566,463</b>	<b>-</b>	<b>592,896</b>	<b>152,097</b>
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
Event costs	1,347	-	-	1,347	3,207
<b>Fund raising</b>					
<b>Charitable activities</b>					
Insurance	872	-	-	872	808
Licences and subscriptions	71	-	-	71	211
Rates and water charges	354	-	-	354	565
Light and Heat	2,950	-	-	2,950	1,612
Repairs and					
Maintenance	3,908	-	-	3,908	1,990
Cleaning	1,336	-	-	1,336	1,738
Depreciation	252	-	-	252	-
<b>Support costs</b>					
Trustee expenses	83	-	-	83	36
Professional fees	107	-	-	107	-
Independent examination	720	-	-	720	-
<b>TOTAL EXPENDITURE</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>10,167</b>
<b>NET INCOME</b>	<b>14,433</b>	<b>566,463</b>	<b>-</b>	<b>580,896</b>	<b>141,930</b>
Transfers between funds	(65,000)	65,000	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(50,567)</b>	<b>631,463</b>	<b>-</b>	<b>580,896</b>	<b>141,930</b>
<b>Fund balances as at:</b>					
1 January 2020	77,762	223,223	100,000	400,985	259,055
31 December 2020	27,195	854,686	100,000	981,881	400,985

*The notes on pages 7 to 10 form part of these accounts*

**VILLAGE HALL (ROPSLEY)**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2020**

		2020		2019	
	Note	£	£	£	£
<b>FIXED ASSETS</b>	2		960,297		261,000
<b>CURRENT ASSETS</b>					
Current account		14,564		16,605	
Saver account		2,384		11,961	
New Build account		3,484		49,181	
Melton Mowbray Building Society		-		60,492	
Cash in hand		701		520	
		21,133		138,759	
Debtors and prepayments		1,171		1,226	
		22,304		139,985	
<b>CREDITORS: Amounts falling due within one year</b>					
Independent examination		720		-	
		720		-	
<b>NET CURRENT ASSETS</b>			21,584		139,985
<b>TOTAL ASSETS LESS LIABILITIES</b>			981,881		400,985
<b>FUNDS</b>					
Endowment			100,000		100,000
Restricted			854,686		223,223
Unrestricted			27,195		77,762
	5		981,881		400,985

The financial statements on pages 5 to 10 were approved by the Trustees on **1 November 2021** and signed on their behalf by:

**Mr. C. Eveling** - Trustee

*The notes on pages 7 to 10 form part of these accounts*

**VILLAGE HALL (ROPSLEY)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. Accounting Policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. The financial statements had previously been prepared on a Receipts and Payments basis in line with the requirements of Section 133 of the Charities Act 2011 and therefore the 2019 reported figures have been amended in line with the policies below. These policies have been consistently applied to all years presented unless otherwise stated.

**(a) Basis of preparation of financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Donations receivable are allocated on the basis of the donors' wishes. If a purpose is specified then it is a restricted fund for that purpose. If a specific purpose is determined by the Trustees a Designated fund will be used.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is recognised in the accounts when the amount can be measured reliably and the Charity's right to receive payment is established.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

The charity receives government grants from the local district council. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

**VILLAGE HALL (ROPSLEY)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. Accounting Policies (continued)**

**(d) Expenditure recognition**

Expenditure is accounted for gross on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities expenditure include all resources applied by the Charity in undertaking its charitable objectives as opposed to support costs.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**(e) Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(f) Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as

Leasehold land	- Not depreciated
Freehold property	- Not depreciated
Equipment	- Straight line over 5 years

**(g) Going Concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, which is sufficient with the level of reserves of the Charity to be able to continue as a going concern. The actions taken by the trustees in respect

**VILLAGE HALL (ROPSLEY)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. Fixed assets**

	<b>New Build Property £</b>	<b>Freehold Land £</b>	<b>Fixtures Fittings</b>	<b>Total £</b>
<b>Cost</b>				
Brought forward at 1 January 2020	161,000	100,000	-	261,000
Additions	<u>698,291</u>	<u>-</u>	<u>1,258</u>	<u>699,549</u>
Carried forward at 31 December 2020	<u>859,291</u>	<u>100,000</u>	<u>1,258</u>	<u>960,549</u>
<b>Depreciation</b>				
Brought forward at 1 January 2020	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>252</u>	<u>252</u>
Carried forward at 31 December 2020	<u>-</u>	<u>-</u>	<u>252</u>	<u>252</u>
<b>Net book value</b>				
At 31 December 2020	<u>859,291</u>	<u>100,000</u>	<u>1,006</u>	<u>960,297</u>
At 31 December 2019	<u>161,000</u>	<u>100,000</u>	<u>-</u>	<u>261,000</u>

The land is subject to a charge dated 25 September 2019 in favour of the Big Lottery Fund for a period of 20 years, which is due to expire on 15 June 2037.

**3. Trustees Remuneration, Expenses and Control**

There was no remuneration paid, however expenses were paid to any of the Trustees during the year of £83 (2019 - £36). The Charity is controlled by the Trustees as a body. No individual Trustee has control over the Charity.

**4. Related Party Transactions**

One Trustee made an unrestricted donation of £100 during the current year.

**5. Reserves**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Endowment £</b>	<b>Total £</b>
<b>2020</b>				
Fixed assets	1,006	859,291	100,000	960,297
Current assets	26,909	(4,605)	-	22,304
Creditors: Amounts falling due within one year	(720)	-	-	(720)
	<u>27,195</u>	<u>854,686</u>	<u>100,000</u>	<u>981,881</u>
<b>2019</b>				
Fixed assets	-	161,000	100,000	261,000
Current assets	77,762	62,223	-	139,985
Creditors: Amounts falling due within one year	-	-	-	-
	<u>77,762</u>	<u>223,223</u>	<u>100,000</u>	<u>400,985</u>

**VILLAGE HALL (ROPSLEY)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**6. Funds**

The **Endowment fund** represents the fair value of the land gifted to the charity on at 6 September 2016.

The **Restricted fund** represents the monies received towards the cost of rebuilding the hall, together with the costs associated with demolition of the old building as well fitting out the new hall and reinstating the playing fields.

**Unrestricted funds** represent monies which have not been restricted by the giver and can be used for any purpose meeting the charity objectives. However, the trustees can designate funds for various purposes as details below..

**Unrestricted funds**

	<b>Opening balance £</b>	<b>Income £</b>	<b>Outgoing £</b>	<b>Transfers £</b>	<b>Closing balance £</b>
General reserves	73,838	25,271	(10,546)	(65,000)	23,563
Junior Play Area	553	-	(107)	-	446
Touring Arts	3,120	1,147	(1,347)	-	2,920
Junior TT	251	15	-	-	266
	<u>77,762</u>	<u>26,433</u>	<u>(12,000)</u>	<u>(65,000)</u>	<u>27,195</u>