

Hartlebury Parish Hall

Unaudited financial statements

Year ended 31 March 2024

Charity Registration No. 523151

Trustees Report

The trustees present their report and the unaudited financial statements of Hartlebury Parish Hall (“the charity”) for the year ended 31 March 2024.

Legal status

Hartlebury Parish Hall is a public benefit entity for Hartlebury and the neighbourhood. The charity is registered with the Charity Commission, with the charity registration number 523151. The registered address is Hartlebury Parish Hall, Waresley Court Road, Hartlebury, Worcestershire, DY11 7TQ. The charity is controlled by its governing document, and constitutes an unincorporated charity. The governing document of the charity was the lease and declaration of trust dated 30 May 1962 as amended by deed dated 24 January 2006 and then amended on 16 April 2014, 17 May 2023, 21 June 2023 and 10 July 2024.

The Parish Hall is held on a 99 year lease effective 1 January 2006 with a rent of £1 per annum from Hartlebury Parish Council who own the freehold.

Objectives and activities – maintaining and running of Hartlebury Parish Hall.

The objectives of the charity through the trustees and Hartlebury Parish Hall Management Committee are the provision and maintenance of the Parish Hall for the use of the inhabitants of the Parish and the neighbourhood without distinction of political, religious or other opinions, including use for meetings, lectures, civic events, classes, education and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for these inhabitants.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 (“the Act”) to have due regard to the public benefit guidance published by the Charity Commission.

Review of the year – achievements and outlook

Our Management Committee members have continued to work hard to help provide a warm, safe and friendly venue for our community. We remain committed to exploring new ways to engage with the people living in our village; to accommodate new ventures and groups whenever possible.

During the past 12 months we have: re-decorated the hallway and committee room; installed new LED main hall lights – more economic to run and much better to see by!; and installed a new interactive TV screen in our committee room which enhances many of the smaller meetings and our service to hirers.

Two new and improved storage areas have been created: behind the bar area for our alcohol stock; and a separate one for general use and storage for our newly-acquired marquee (purchased to offer as a resource to our community).

We removed an old inefficient secondary boiler, and installed a better hot water supply for the male, female and disabled conveniences.

We have fitted all of our radiators with Hive interactive controls, enabling us to save on our energy usage and heating bills. As part of our annual boiler servicing a new filter was fitted to enhance performance and two new radiators were installed as replacement upgrades.

Our joint venture with the Parish Council for a CCTV system is in progress; this follows a rigorous, value-for-money selection process involving full and considered liaison with the Council. This will alleviate some of our concerns about undesirable activities in the car park abutting the Hall. It has also been a good exercise in building trust between the two community bodies.

Over the past year we have introduced a key-safe entry system, and have enrolled the Hallmaster online tool for bookings, making the whole process easier to manage. Hirers can now plan and book their own times for their hall activities and we are moving to a BACS-payment only system to make accounting more streamlined.

We aim to continue our programme of improving the building, with an upcoming plan to engage a loft clearance contractor prior to upgrading insulation. Our plans for improved stage lighting and a new sound system continue.

Trustees Report (*continued*)

Review of the year – achievements and outlook (*continued*)

We are all looking forward to being able to offer the community and hirers full use of our patio area once works (currently in train) are completed to repair and rebuild the patio wall. This will greatly enhance our summer evening events and improve the appearance of the building.

Financial review

During the year the charity had income up 16% at £42,066 (2023 – £36,148) largely due to higher activity levels and expenditure up 23% at £43,420 (2023 – £35,388) due to higher activity levels, cost inflation, higher depreciation charges and higher repair expenditure resulting in net expenditure of £1,354 (2023 – net income of £760). The charity had net funds of £141,938 (2023 – £143,292) and cash balances at 31 March 2024 remain adequate at £47,727 (2023 – £49,138). However, the Trustees continue to monitor the financial position regularly.

Reserves policy

Reserves are divided into two types, restricted and unrestricted. Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions for particular purposes within the objects of the charity, and largely relate to the hall extension and refurbishment. Unrestricted reserves at the year end was £62,403 (2023 – £56,128) of which £47,727 (2023 – £49,138) was in cash. Restricted reserves held at the year-end was £79,535 (2023 – £87,124). The trustees aim to prudently hold unrestricted reserves (excluding fixed assets) of at least £30,000 to provide a buffer for financial and operating risks facing the charity. At the year-end this target was more than met with £48,301 of unrestricted reserves (excluding fixed assets). However, funds are required for various maintenance and capital work in FY25, as mentioned above, that will need some drawdown on these reserves.

Structure, governance and management including trustees and officer roles

The trustees who served during the year, unless otherwise stated are as follows:

Catherine Louise Holden (Chair from 17 May 2023)

Ray Kirby (Chair until 17 May 2023 and Vice Chair from 17 May 2023)

Keenan Pratt (resigned 22 May 2023)

Elizabeth Davies (Secretary, appointed 16 June 2022)

Gillian Morris (resigned 20 April 2023)

Caroline Edith Anne Boughton-Thomas (resigned 22 May 2024)

Graham Hipkins

Anthony John Hardwick

Julie Howells (appointed 17 January 2024)

Joshua Bennett (appointed 20 December 2023)

Wendy Southall (appointed 19 July 2023)

Margaret Ann Herbert (resigned 21 May 2023)

Paras Baldock (resigned 15 November 2023)

Mike Tooley (appointed 17 May 2023 and resigned 20 June 2023)

Tracie Rolleston Judd (appointed 19 July 2023 and resigned 15 January 2024)

Louise Tarleton Hodgson (appointed 22 November 2023 and resigned 8 January 2024)

Andrew Scheps (appointed 23 May 2024)

Simon Fletcher (appointed 10 July 2024)

Carolyn Gumbley (appointed 10 July 2024)

Trustees meet monthly through the Hartlebury Parish Hall Management Committee.

Trustees Report *(continued)*

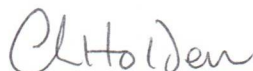
Statement of trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity at any time, and for ensuring that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the trustees by



Catherine Louise Holden
Chair
21 August 2024

Independent examiners' report to the trustees of Hartlebury Parish Hall

I report to the trustees on my examination of the financial statements of the Hartlebury Parish Hall ("the charity") for the year ended 31 March 2024 which are set out on pages 6 to 14.

Respective responsibilities of trustees and independent examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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.

Basis of independent examiner's statement

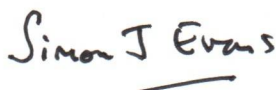
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Simon John Evans FCA
Independent Examiner
71 Waresley Park
Hartlebury
Kidderminster
Worcestershire
DY11 7XF

21 August 2024

Statement of financial activities

for the year ended 31 March 2024

	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds	2023 Total Funds Restated
	£	£	£	£
Income				
Voluntary incoming resources (note 3)	8,184	-	8,184	5,418
Income from trading (note 3)	33,882	-	33,882	30,730
Total income	<u>42,066</u>	<u>-</u>	<u>42,066</u>	<u>36,148</u>
Expenditure				
Trading expenses (note 5)	7,767	-	7,767	6,626
Activities directly related to the hall (note 5)	12,776	7,856	20,632	15,890
Fundraising and publicity (note 5)	4,191	-	4,191	3,725
Management and administration (note 5)	10,830	-	10,830	9,147
Total expenditure	<u>35,564</u>	<u>7,856</u>	<u>43,420</u>	<u>35,388</u>
Net income / (expenditure) and net movement in funds	<u>6,502</u>	<u>(7,856)</u>	<u>(1,354)</u>	<u>760</u>
Total funds brought forward	56,168	87,124	143,292	142,532
Transfer between funds	(267)	267	-	-
Total funds carried forward	<u><u>62,403</u></u>	<u><u>79,535</u></u>	<u><u>141,938</u></u>	<u><u>143,292</u></u>

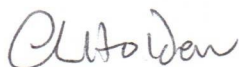
Balance sheet
 as at 31 March 2024

	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds	2023 Total Funds Restated
	£	£	£	£
Fixed assets				
Tangible assets (note 6)	14,102	79,535	93,637	95,999
	<hr/>	<hr/>	<hr/>	<hr/>
Current assets				
Stocks – bar stocks	721	-	721	588
Debtors (note 8)	4,312	-	4,312	4,250
Cash at bank and in hand	47,727	-	47,727	49,138
	<hr/>	<hr/>	<hr/>	<hr/>
	52,760	-	52,760	53,976
Creditors:				
amounts falling due within one year (note 9)	(4,459)	-	(4,459)	(6,683)
	<hr/>	<hr/>	<hr/>	<hr/>
Net current assets	48,301	-	48,301	47,293
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets less current liabilities	62,403	79,535	141,938	143,292
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets	62,403	79,535	141,938	143,359
	<hr/>	<hr/>	<hr/>	<hr/>
Funds of the charity				
Unrestricted funds	62,403	-	62,403	56,168
Restricted funds	-	79,535	79,535	87,124
	<hr/>	<hr/>	<hr/>	<hr/>
Total charity funds	62,403	79,535	141,938	143,292
	<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 8 to 14 are an integral part of these financial statements.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

The financial statements on pages 6 to 14 were authorised for issue by the board of trustees on 21 August 2024 and were signed on its behalf.



Catherine Louise Holden
 Chair



Julie Howells
 Trustee

Notes to the financial statements

1 General information

Hartlebury Parish Hall is an unincorporated public benefit entity for Hartlebury and the neighbourhood registered with the Charities Commission in England and Wales, registration number 523151, located at Waresley Court Road, Hartlebury, Kidderminster, Worcestershire, DY11 7TQ.

2 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the accruals basis under the historical cost convention and 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 (FRS 102) ("Charities SORP FRS 102") and the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Assessment of going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and the financial statements are drawn up on the going concern basis. This assumes that the charity will continue in operational existence for the foreseeable future.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions for particular purposes within the objects of the charity, and largely relate to the hall extension and refurbishment completed in 2015.

Income recognition

All income is recognised once the charity has entitlement, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and fundraising are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment interest income is accounted for when receivable and the amount can be measured reliably by the charity.

Income from hall lettings is recognised when it is receivable and it is probable that the charity will receive the amount due. Bar takings is the actual cash received from the sale of bar stock.

Expenditure

Expenditure is recognised as incurred as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount can be measured reliably. Expenditure is accounted for on the accruals basis.

Notes to the financial statements *(continued)*

2 Summary of significant accounting policies *(continued)*

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Fixed assets

Tangible fixed assets include leasehold land and buildings and fixtures and fittings that are recorded at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Items below £50 are generally treated as de-minimus and treated as repairs and maintenance expenditure.

Repairs and maintenance expenditure is charged to the Statement of financial activities during the financial period in which it is incurred.

Depreciation is calculated to allocate the cost over their estimated useful lives, as follows: Leasehold land and building improvements at 5% per annum straight-line over 20 years (i.e. the useful life is estimated to be shorter than the remaining lease term) and fixtures, fittings and equipment at 15% per annum on a reducing balance basis.

Stocks

Stocks are stated at the lower of cost (based on the cost of purchase) and net realisable value.

Debtors

Trade debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably estimated. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Restatements

The financial statements have been restated to correct for several accounting errors and missing related party transaction disclosures, none of which impacted the reported cash position of the charity.

Tangible fixed assets have been restated to the historical cost convention to eliminate a 1989 valuation of £112,077 and unamortised assets of £13,484 along with associated accumulated depreciation of £12,836 which is no longer considered appropriate given the subsequent 2006 lease. Maintenance expenditure in the prior year also included £8,466 of expenditure that should have been capitalised and depreciated. Depreciation charges have therefore been recalculated to include an additional charge of £350 in the prior year. Finally, unrestricted funds have been reduced by £1,279 and restricted funds increased by the same amount for unrecorded transfers between funds.

Debtors have been restated to eliminate £13,488 of disputed reimbursement invoices related to the patio door and patio wall works with Hartlebury Parish Council that should not have been recognised in the prior year. This reduced grant income by £13,488 (£8,488 in 2023 and £5,000 in 2022) and debtors by £13,488. An adjustment was also made to include an unrecorded prepayment of £613. Trade creditors have also been adjusted by £67.

The net impact on reserves at 31 March 2023 is a reduction of £117,551 (2022 – £117,735) on the balances previously reported of £260,843 (2022 – £260,267). The net impact on net income for the year ended 31 March 2023 is an increase of £183 to £760 versus the £577 originally reported: Income has decreased by £8,488 from £44,636 to £36,148 and expenditure has reduced by £8,671 from £44,059 to £35,388.

Notes to the financial statements (*continued*)

3 Income

Voluntary incoming resources

	2024	2023 Restated
	£	£
Fundraising	6,811	2,942
Donations	613	2,476
Grants and other income (see notes 2 and 14)	760	-

Total voluntary incoming resources	8,184	5,418
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Income from trading

	2024	2023
	£	£
Hall lettings	22,467	21,404
Bar takings (see note 10)	11,415	9,326

Total income from trading	33,882	30,730
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Total income

	2024	2023 Restated
	£	£
Voluntary incoming resources	8,184	5,418
Income from trading	33,882	30,730
	42,066	36,148

4 Staff costs and trustees' emoluments

During the year the Parish Hall used the services of a cleaner and a booking secretary whose wages and salaries total £6,495 (2023 – £6,500) and are shown in note 5 below. Bar wages of £1,048 (2023 – £1,236) were also paid to servers and are included in the bar total in note 5 below. These payments were not large enough to attract social security costs.

No remuneration was paid or payable to trustees in respect of the year (2023 – £nil).

Reimbursement of trustees for purchases they have personally and properly made on behalf of the charity are not counted as trustees expenses and are accounted for as part of the charity's general expenditure.

Notes to the financial statements (continued)

5 Expenditure

Trading expenses

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Bar (see note 10)	7,767	-	7,767	6,626
	<u>7,767</u>	<u>-</u>	<u>7,767</u>	<u>6,626</u>

Activities directly relating to the hall

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	Restated £
Hall running expenses (see note 2)	5,792	-	5,792	6,070
Hall repairs and maintenance (see note 2)	5,458	-	5,458	1,378
Depreciation of fixed assets (see note 2)	1,526	7,856	9,382	8,442
	<u>12,776</u>	<u>7,856</u>	<u>20,632</u>	<u>15,890</u>

Fundraising and publicity

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Fundraising costs	3,366	-	3,366	3,139
Advertising, website and internet costs	825	-	825	586
	<u>4,191</u>	<u>-</u>	<u>4,191</u>	<u>3,725</u>

Management and administration

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Cleaning fees	3,120	-	3,120	3,380
Booking secretary fees	3,375	-	3,375	3,120
Legal and professional fees	1,631	-	1,631	1,790
Other expenses	2,704	-	2,704	857
	<u>10,830</u>	<u>-</u>	<u>10,830</u>	<u>9,147</u>
Total expenditure	<u>35,564</u>	<u>7,856</u>	<u>43,420</u>	<u>35,388</u>

Notes to the financial statements (continued)

6 Fixed assets

Tangible fixed assets	Leasehold	Leasehold	Fixtures,	Fixtures,	Total funds
	land and	land and	fittings &	fittings &	
	buildings	buildings	equipment	equipment	
	Unrestricted	Restricted	Unrestricted	Restricted	
Cost	funds	funds	funds	funds	£
	£	£	£	£	
At 31 March 2023 cost restated (note 2)	15,587	130,632	10,322	23,802	180,343
Additions	700	-	6,053	267	7,020
Disposals	-	-	(75)	-	(75)
At 31 March 2024	16,287	130,632	16,300	24,069	187,288
Depreciation					
At 31 March 2023 restated (see note 2)	14,324	52,251	2,710	15,059	84,344
Charge for the year	120	6,532	1,406	1,324	9,382
Elimination on disposals	-	-	(75)	-	(75)
At 31 March 2024	14,444	58,783	4,041	16,383	93,651
Net book amount					
At 31 March 2024	1,843	71,849	12,259	7,686	93,637
At 31 March 2023 restated (see note 2)	1,263	78,381	7,612	8,743	95,999

Restricted funds largely relate to the hall extension and refurbishment and totals £79,535 (2023 – £87,124). The Parish Hall is held on a 99 year lease effective 1 January 2006 with a rent of £1 per annum from Hartlebury Parish Council who own the freehold.

7 Analysis of net assets by fund

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
				Restated
Fixed assets	14,102	79,535	93,637	95,999
Current assets	52,760	-	52,760	53,976
Current liabilities	(4,459)	-	(4,459)	(6,683)
Net funds	62,403	79,535	141,938	143,292

Notes to the financial statements *(continued)*

8 Debtors

	2024 £	2023 £ Restated
Trade debtors (see note 2)	2,145	3,637
Prepayments and accrued income (see note 2)	2,167	613
	<u>4,312</u>	<u>4,250</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £ Restated
Amounts falling due within one year:		
Trade creditors	1,043	67
Accruals and deferred income	3,416	6,616
	<u>4,459</u>	<u>6,683</u>

10 Trading income – detailed income and expenditure

Detailed trading for the bar for the year:

	2024 £	2023 £
Takings	11,415	9,326
Less purchases adjusted for closing stock	(6,288)	(4,511)
Gross profit	<u>5,127</u>	<u>4,815</u>
Less bar wages	(1,048)	(1,236)
Cleaning materials and bar sundries	(431)	(879)
Net profit for the year	<u>3,648</u>	<u>2,700</u>

11 Events after the end of the reporting period

No significant events have occurred after the end of the reporting period that require disclosure.

12 Capital commitments

At 31 March 2024 the charity had capital commitments of £nil (2023 – £nil).

13 Examination of the financial statements

No fees were paid or are payable for the independent examination of the financial statements (2023 – £nil).

Notes to the financial statements *(continued)*

14 Related party transactions (restated)

Room hire sales of £1,975 with £180 in debtors (2023 – £1,750 with £140 in debtors) were made to Community Café which is run by Catherine Louise Holden for the benefit of the community inhabitants and selected external charities. In the prior year Community Café provided a donation of £1,100 to the charity for new curtains and blinds. Otherwise general donations of £300 (FY23 – £500) were received from trustees without conditions attached.

Other income of £685 (2023 – £nil) related to a patio door repair which was received from Hartlebury Parish Council during the year and a lease payment of £1 (2023 – £1) was paid to Hartlebury Parish Council who own the freehold of the Hartlebury Parish Hall. See also note 2 for restatement of other prior year related party transactions. As is typical in a small village, a number of trustees (or their partners) are councillors of Hartlebury Parish Council and other trustees have been involved historically.

In accordance with Section 9 of The Charities SORP (FRS102), reimbursement of trustees for purchases they have personally and properly made on behalf of the charity are not counted as trustee expenses and are accounted for as part of the charity's general expenditure. In addition, any other room hire at the village hall involving trustees or related parties of the trustees are undertaken on the same terms as they are for other beneficiaries of the charity and therefore do not require separate disclosure.

The charity had no other material transactions with any trustee or with any connected or related party of any trustee, and no trustee received any other benefit, direct or indirect, from the charity.

15 Control relationship

The charity is under the control of the trustees.