

Charity registration number 304285

**CHINNOR VILLAGE HALL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

# CHINNOR VILLAGE HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Zena Baker	Chairman & Booking Administrator
Sue Ashdown	Health & Safety Administrator
Jackie Pritchard	Utilities Administrator
Margaret Dingwall	Committee Member
Fiona Mantle	Committee Member
Colin Moore	Committee Member
Chris Millard	Committee Member
Mike Ashdown	Committee Member

### Treasurers

Sue Sargent	Committee Member
Pete Sargent	Committee Member

### Charity number

304285

### Principal address

Church Road  
CHINNOR  
OX39 4PQ

### Independent examiner

Craufurd Hale Audit Services Limited  
C/O Craufurd Hale Group  
Ground Floor, Arena Court  
Crown Lane  
MAIDENHEAD  
SL6 8QZ

### Bankers

Santander  
Customer Service Centre  
Bootle Merseyside  
L30 4GB

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# CHINNOR VILLAGE HALL

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# CHINNOR VILLAGE HALL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 OCTOBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The provision of a village hall for use by the inhabitants of Chinnor and the surrounding neighbourhood without distinction of political, religious, or other opinions including use for:

A). Meetings, lectures and classes;

B) Recreation and leisure-time occupations, with the object of improving the conditions of life for the inhabitants.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

When planning the activities of the Charity for the year, the Trustees have considered the Commission's guidance on public benefit. In particular, when setting hire charges, the Trustees are sensitive to the needs of small not for profit groups and clubs that use the hall and for whom increases in fees are difficult to meet.

The Trustees hold regular meetings to review income and expenditure, to plan the ongoing maintenance and improvement programme, and to ensure compliance with all relevant regulations.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

#### **Financial review**

2023-24 has been a good sound financial year for Chinnor Village Hall. After the very sharp learning years of COVID it was lovely to be able to look forward to the future. Financially we end the year in relatively good shape with a balance of £21,941 in our fund-raising account. During the year ending October 2023 the Village Hall Trustees applied for all grants made available by the Government amounting to £4,617 to assist in the support of village buildings.

In addition to last year's expenditure on fencing and solar panels it was agreed that additional fencing to fully enclose the perimeter of the site should be added at a cost of £10,750. Trees have been pollard and hedges cut back at a cost of £2,000 giving the Hall an overall smart appearance.

Solar panels installed last year but accounted for in this year's accounts have proven to be a success. Electricity costs which average out to be approximately £150 per month have remained the same as last year even though electricity costs have more than doubled. Therefore, investing in the solar panels, was a positive investment for the future and giving us at least a 50% reduction on our electrical charges year on year.

Continuing to look to the future, and to extend the facilities of the hall acknowledging the growing population of Chinnor the Trustees assessed that there was a lack of cinema facilities in the village and so after visiting other village halls and getting quotes for the equipment, a full cinema system at a cost of £4,345 has been purchased and installed. Complicated licencing legislation has been tackled and with the correct licence and paperwork in place, Chinnor Village Hall is ready to show films this autumn.

# CHINNOR VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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Hire income is buoyant and stands at £35,583 for 2022/23 which is a 1% increase on last year, a small but important increase. Although the Village Hall is a 'not for profit' Charity and endeavours to keep all hire charges as competitive as possible, the trustees are fully aware that it is their responsibility to continually monitor expenses and will increase hire charges if necessary to ensure the continued successful life of the Village Hall.

The trustees feel that their investment policy of holding surplus funds on interest bearing reserve and fundraising accounts is appropriate and should be continued. In recent years, low rates of interest have resulted in minimal returns, but with interest rates now increasing, the yields on bank deposits should improve.

### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

The Charity is run by a Committee of Management who are the Trustees. The Committee should be made up of 5 elected members and 1 appointed member from each of the 6 local groups.

All members will stand down at the AGM but may be re-elected or re-appointed.

The Committee may co-opt up to 2 members during the year, to be effective until the next AGM. A member will cease if they are disqualified from being a charity trustee, are absent from all meetings for 12 months, or otherwise by giving one month's notice in writing.

Committee members elect the Chairman, Secretary, and Treasurer and must hold at least 2 ordinary meetings and an AGM each year. One third of members must be present to have a quorum at meetings and all votes are decided by simple majority.

New Committee Members are given a copy of the Constitution, and the latest accounts together with guidance as to the role of a charity trustee and the rules concerning public benefit.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Zena Baker	Chairman & Booking Administrator
Sue Ashdown	Health & Safety Administrator
Jackie Pritchard	Utilities Administrator
Margaret Dingwall	Committee Member
Fiona Mantle	Committee Member
Colin Moore	Committee Member
Chris Millard	Committee Member
Mike Ashdown	Committee Member
Sue Sargent	Treasurer and Committee Member
Pete Sargent	Treasurer and Committee Member

# CHINNOR VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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### Statement of responsibilities

The Trustees are responsible for preparing the 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.

The report was approved by the Board of Trustees.

Zena Baker

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Mrs Z D Baker

Date: 01/08/2024 .....

# CHINNOR VILLAGE HALL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHINNOR VILLAGE HALL

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I report to the Trustees on my examination of the financial statements of Chinnor Village Hall (the Charity) for the year ended 31 October 2023.

### **Responsibilities and basis of report**

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 2011 Act).

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 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 financial statements to be reached.

### **Craufurd Hale Audit Services Limited**

#### **Paul Fagan FCCA**

C/O Craufurd Hale Group  
Ground Floor, Arena Court  
Crown Lane  
MAIDENHEAD  
SL6 8QZ

Dated: .....

# CHINNOR VILLAGE HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 OCTOBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>					
<b>Voluntary income</b>					
Donations and grants	2	2,617	2,000	4,617	2,719
<b>Charitable activities</b>					
Hire of hall and facilities		35,583	-	35,583	32,444
Investment income		169	-	169	24
<b>Total receipts</b>		<u>38,369</u>	<u>2,000</u>	<u>40,369</u>	<u>35,187</u>
<b>Direct charitable payments</b>					
<b>Hall upkeep:</b>					
Building maintenance and repairs		1,843	-	1,843	7,269
Renewal of fencing		9,750	1,000	10,750	11,600
Installation of solar panels		9,710	1,000	10,710	4,590
Cleaning fees and materials		6,828	-	6,828	7,704
Refuse disposal		2,141	-	2,141	1,948
Utilities		4,416	-	4,416	3,981
Insurance		1,877	-	1,877	1,733
Fire and safety checks		1,137	-	1,137	1,899
Licences		380	-	380	1,083
Equipment rental		811	-	811	264
Phoenix Lifts		3,169	-	3,169	-
Scam payment		900	-	900	-
<b>Total payments</b>		<u>42,962</u>	<u>2,000</u>	<u>44,962</u>	<u>42,071</u>
<b>Administration</b>					
Administrative expenses		2,334	-	2,334	1,091
Telephone		760	-	760	759
Trustee insurance		103	-	103	93
Independent examination		200	-	200	300
<b>Total administration expenses</b>		<u>3,397</u>	<u>-</u>	<u>3,397</u>	<u>2,243</u>
<b>Total expenditure</b>		<u>46,359</u>	<u>2,000</u>	<u>48,359</u>	<u>44,314</u>
<b>Net expenditure and movement in funds</b>		(7,990)	-	(7,990)	(9,127)
<b>Reconciliation of funds:</b>					
Fund balances at 1 November 2022		<u>32,902</u>	<u>-</u>	<u>32,902</u>	<u>42,029</u>
<b>Fund balances at 31 October 2023</b>		<u>24,912</u>	<u>-</u>	<u>24,912</u>	<u>32,902</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# CHINNOR VILLAGE HALL

## BALANCE SHEET

AS AT 31 OCTOBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Bank Current Account		2,909		1,089	
Community Instant Reserve		62		62	
Fund Raising Account		21,941		31,751	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			24,912		32,902
			<u>          </u>		<u>          </u>
<b>Net assets excluding pension liability</b>			24,912		32,902
			<u>          </u>		<u>          </u>
			<u>          </u>		<u>          </u>
<b>The funds of the Charity</b>					
Unrestricted funds			24,912		32,902
			<u>          </u>		<u>          </u>
			24,912		32,902
			<u>          </u>		<u>          </u>

The financial statements were approved by the Trustees on .....

Zena Baker

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Mrs Z D Baker

# CHINNOR VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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### 1 Accounting policies

#### Charity information

Chinnor Village Hall is a charity registered in England and Wales. The principal address is Church Road, Chinnor, OXON, OX39 4PQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and " ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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 accounts have been prepared on a receipts and payments basis in accordance with the Charities Act 2011. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised on receipt.

#### 1.5 Expenditure

Expenditure is recognised on payment.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### **Basic financial assets**

Basic financial assets represent cash and bank balances and are measured at transaction price including transaction costs.

# CHINNOR VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 2 Income from donations and grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and grants	2,617	2,000	4,617	2,719	-	2,719
<b>Grants receivable for core activities</b>						
Oxfordshire Free Masons	500	-	500	-	-	-
Chinnor Parish Council *	-	1,000	1,000	-	-	-
Chinnor Parish Council **	-	1,000	1,000	-	-	-
Oxfordshire Community Foundation ***	2,000	-	2,000	-	-	-
South Oxfordshire District Council	-	-	-	2,667	-	2,667
	2,500	2,000	4,500	2,667	-	2,667

\* Chinnor Parish Council £1,000 contribution towards pollarding a tree in the grounds of Chinnor Village Hall.

\*\* Chinnor Parish Council £1,000 contribution towards an additional battery backup for the solar panels.

\*\*\* Oxfordshire Community Foundation £2,000 contribution as part of the Community Building Energy Support Scheme (CBESS).

### 3 Fraudulent transaction

During the year a total of £2,000 was paid to an incorrect bank account as a result of the bank details being changed by an external party via email. This was identified as a fraudulent transaction and immediately reported to the bank. Of this £1,100 was recovered. The Trustees have now put further measures in place to mitigate this occurring again.

### 4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 5 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

# CHINNOR VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 7 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
Solar panel additional battery (note 2)	-	1,000	(1,000)	-
Pollarding tree (note 2)	-	1,000	(1,000)	-
	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>

### 8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. It also includes the unexpended balances for hire of hall and facilities and investment income.

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
General funds	32,902	38,369	(46,359)	24,912
	<u>32,902</u>	<u>38,369</u>	<u>(46,359)</u>	<u>24,912</u>
<b>Previous year:</b>				
	At 1 November 2021	Incoming resources	Resources expended	At 31 October 2022
	£	£	£	£
General funds	42,029	35,187	(44,314)	32,902
	<u>42,029</u>	<u>35,187</u>	<u>(44,314)</u>	<u>32,902</u>

### 9 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).