

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
CODFORD VILLAGE HALL**

CODFORD VILLAGE HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

	Page
Report of the Trustees	1 to 3
Statement of Trustees' responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13 to 14

CODFORD VILLAGE HALL

REPORT OF THE TRUSTEES for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

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	- appointed 1 September 2020
K D Cleife	
Mrs K Grant	
Ms S Glasby	- resigned 21 May 2020
J H McIntosh	
J Rideout	- appointed 1 September 2020
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 2021

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 period started with England in lockdown due to the Covid-19 Pandemic and the Hall closed. The focus of the Committee switched from providing services to the community to ensuring the Hall and its trading company remained viable to survive until the lockdown ended. Steps were taken to look after the staff and the Government's furlough scheme was successfully applied for to provide them an income. A major outgoing for the Hall is electricity and every non-essential item was switched off. This provided the opportunity for a review of usage to identify ways to improve efficiency going forward. Unfortunately, perishable stock was lost and operating overheads meant the Hall was operating on a funding deficit but a Government Covid-19 Small Business Grant was successfully applied for that offset those losses. The Hall and Bar reopened towards the end of 2020 and the staff and volunteers worked hard to ensure it did so in a Covid-safe manner, but after a short period the Lockdown was re-imposed.

The Committee adapted to using Zoom and the Teams to meet remotely and share data and documents and continued to work effectively throughout the year. There were changes of trustees and new members recruited, this affected the key roles of treasurer and bar management, neither handover was simple and those handing over and the new incumbents put in a lot of effort to ensure the responsibilities were covered well. The Hall's volunteer maintenance team also continued to operate through the year, as and when allowed, to ensure the facilities did not deteriorate and remained safe. This included oversight of a Highways England contract reduction of the trees at the border between the Broadleaze Fields and the A36. They also oversaw the installation of an industrial fume extractor system into the kitchen, addressing a significant problem for its users.

The period ended with the receipt of a second relief grant that would allow the bar to restock and to substantially cover the costs of reopening. Lockdown was still in place but the Hall, its staff and its expenditure were being carefully looked after and maintained for reuse once the situation changed for the better.

CODFORD VILLAGE HALL
REPORT OF THE TRUSTEES
for the year ended 31 March 2021

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

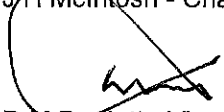
and signed on its behalf by:



J.H. McIntosh - Chairman



Mrs K Bentley - Treasurer



D.M. Bartlett - Vice Chairman

CODFORD VILLAGE HALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the year ended 31 March 2021

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 2021.

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:

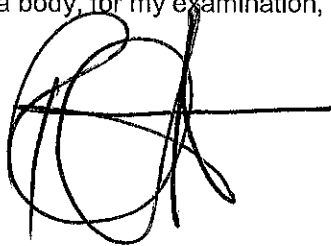
- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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: 2nd August 2021

CODFORD VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50	-	50	40
Government grants		10,000		10,000	-
Charitable activities					
Village Hall		11,086	-	11,086	21,958
Investment income	2	<u>-</u>	<u>7</u>	<u>7</u>	<u>17</u>
Total		<u>21,136</u>	<u>7</u>	<u>21,143</u>	<u>22,015</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities					
Village Hall		9,122	1,435	10,557	24,399
Other		<u>830</u>	<u>-</u>	<u>830</u>	<u>1,081</u>
Total		<u>9,952</u>	<u>1,435</u>	<u>11,387</u>	<u>25,480</u>
NET EXPENDITURE		11,184	(1,428)	9,756	(3,465)
Transfers between funds	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,184	(1,428)	9,756	(3,465)
RECONCILIATION OF FUNDS					
Total funds brought forward		26,933	31,320	58,253	61,718
TOTAL FUNDS CARRIED FORWARD		<u>38,117</u>	<u>29,892</u>	<u>68,009</u>	<u>58,253</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 2020

		Unrestricted funds £	Restricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		40	-	40
Charitable activities				
Village Hall		21,958	-	21,958
Investment income	2	<u>-</u>	<u>17</u>	<u>17</u>
Total		<u>21,998</u>	<u>17</u>	<u>22,015</u>
 EXPENDITURE ON				
Raising funds		-	-	-
Charitable activities				
Village Hall		22,709	1,690	24,399
Other		<u>1,081</u>	<u>-</u>	<u>1,081</u>
Total		<u>23,790</u>	<u>1,690</u>	<u>25,480</u>
 NET EXPENDITURE		(1,792)	(1,673)	(3,465)
Transfers between funds	8	<u>4,080</u>	<u>(4,080)</u>	<u>-</u>
Net movement in funds		2,288	(5,753)	(3,465)
 RECONCILIATION OF FUNDS				
Total funds brought forward		24,645	37,073	61,718
 TOTAL FUNDS CARRIED FORWARD		<u>26,933</u>	<u>31,320</u>	<u>58,253</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 2021**


		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS	Notes				
Tangible assets	4	16,257	8,140	24,397	27,136
Investments	5	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		<u>16,258</u>	<u>8,140</u>	<u>24,398</u>	<u>27,137</u>
 CURRENT ASSETS					
Debtors	6	13,102	-	13,102	6,965
Cash at bank		<u>10,893</u>	<u>21,752</u>	<u>32,645</u>	<u>24,301</u>
		<u>23,995</u>	<u>21,752</u>	<u>45,747</u>	<u>31,266</u>
 CREDITORS					
Amounts falling due within one year	7	<u>(2,136)</u>	<u>-</u>	<u>(2,136)</u>	<u>(150)</u>
 NET CURRENT ASSETS		<u>21,859</u>	<u>21,752</u>	<u>43,611</u>	<u>31,116</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,117</u>	<u>29,892</u>	<u>68,009</u>	<u>58,253</u>
 FUNDS	8				
Unrestricted funds				38,117	26,933
Restricted funds				<u>29,892</u>	<u>31,320</u>
 TOTAL FUNDS				<u>68,009</u>	<u>58,253</u>

The financial statements were approved by the Board of Trustees on
its behalf by:

and were signed on


J H McIntosh - Chairman


Mrs K Bentley - Treasurer


D M Bartlett - Vice Chairman

The notes form part of these financial statements

CODFORD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

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 2021**

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

	2021	2020
	£	£
Deposit account interest	<u>7</u>	<u>17</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. TANGIBLE FIXED ASSETS

	Freehold land and buildings	Playground equipment	Fixtures and fittings	Equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2020	7,445	26,533	4,426	37,378	76,032
Additions	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
At 31 March 2021	<u>7,445</u>	<u>26,533</u>	<u>4,676</u>	<u>37,378</u>	<u>76,032</u>
 DEPRECIATION					
At 1 April 2020	-	19,303	3,300	26,043	48,646
Charge for year	<u>-</u>	<u>1,083</u>	<u>206</u>	<u>1,700</u>	<u>2,989</u>
At 31 March 2021	<u>-</u>	<u>20,386</u>	<u>3,506</u>	<u>27,743</u>	<u>51,635</u>
 NET BOOK VALUE					
At 31 March 2021	<u>7,445</u>	<u>6,147</u>	<u>1,170</u>	<u>9,635</u>	<u>24,397</u>
At 31 March 2020	<u>7,445</u>	<u>7,230</u>	<u>1,126</u>	<u>11,335</u>	<u>27,136</u>

CODFORD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	<u>1</u>
 NET BOOK VALUE	
At 31 March 2021	<u><u>1</u></u>
At 31 March 2020	<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

	2021 £	2020 £
Amounts due from group undertakings	<u>13,102</u>	<u>6,965</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>2,136</u>	<u>150</u>

8. MOVEMENT IN FUNDS

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

CODFORD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

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

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General funds	24,645	(1,792)	4,080	26,933
Restricted funds				
Restricted funds	37,073	(1,673)	(4,080)	31,320
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,718</u>	<u>(3,465)</u>	<u>-</u>	<u>58,253</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	23,312	34,758	(11,446)
Restricted funds			
Restricted funds	5	1,985	(1,980)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,317</u>	<u>36,743</u>	<u>(13,426)</u>

CODFORD VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	40
Donations - trading income	<u>-</u>	<u>-</u>
	<u>50</u>	<u>40</u>
Grants		
Government coronavirus grant	<u>10,000</u>	<u>-</u>
Investment income		
Deposit account interest	<u>7</u>	<u>17</u>
Charitable activities		
Grants	6,000	6,000
Rents	4,763	14,941
Electricity income	323	-
Special events income	<u>-</u>	<u>1,017</u>
	<u>11,086</u>	<u>21,958</u>
Total incoming resources	<u>21,235</u>	<u>22,015</u>
EXPENDITURE		
Raising donations and legacies		
Special event costs	<u>-</u>	<u>-</u>
Charitable activities		
Rates and water	-	647
Insurance	814	1,205
Light and heat	3,110	7,205
Telephone	353	-
Advertising	104	234
Cleaning	-	5,320
Repairs and renewals	2,362	5,301
Bookkeeper and booking clerk	<u>825</u>	<u>1,013</u>
Carried forward	7,568	20,925

This page does not form part of the statutory financial statements

CODFORD VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	7,568	20,925
Depreciation		
- Playground equipment	1,083	1,275
- Fixtures and fittings	206	199
- Equipment	<u>1,700</u>	<u>2,000</u>
	<u>10,557</u>	<u>24,399</u>
 Support costs		
Governance costs		
Accountancy	<u>830</u>	<u>1,081</u>
 Total resources expended	 11,387	 25,480
 Net income/(expenditure)	 <u>9,756</u>	 <u>(3,465)</u>

This page does not form part of the statutory financial statements