

**REGISTERED CHARITY NUMBER: 305493**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
FOR  
CODFORD VILLAGE HALL**

**CODFORD VILLAGE HALL**

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for the year ended 31 March 2020**

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## CODFORD VILLAGE HALL

### REPORT OF THE TRUSTEES for the year ended 31 March 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of '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) (effective 1 January 2019)'.

#### **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.

Throughout the year, the Hall continued to be an active venue for community activity, the highlight being a very popular Village Fete, which successfully raised money for a number of local causes. This included a £900 donation to Village Hall, which was used to fund the purchase the first tranche of a new seating system for the Hall. The fabric of the Hall continues to be maintained and improved, a major milestone in this period being the renewal and certification of the electrical system. The Committee also focussed on process improvements, undertaking a comprehensive review of its human resource policies and making the switch to electronic banking. The last month of the period saw the introduction of COVID-19 pandemic control measures and a stop to all sources of income. The Committee and our staff took immediate measures to limit expenditure until things return to normal, the priority was to safeguard the Charity, keep the facilities in good order and look after our employees.

#### **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.

Continued on page 2.

**CODFORD VILLAGE HALL**  
**REPORT OF THE TRUSTEES**  
**for the year ended 31 March 2020**

Continued from page 1.

**Trustees**

The charity trustees are elected each year during the Annual General Meeting.

**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.

**Coronavirus**

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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

305493

**Principal address**

Codford Village Hall  
Broadleaze  
Codford  
Warminster  
BA12 0PP

**Trustees**

D M Bartlett	
Mrs K Bentley	- appointed 1 September 2020
K D Cleife	
P Dolling	- resigned 1 August 2019
Mrs K Grant	- appointed 1 August 2019
Ms S Glasby	- appointed 12 May 2020
Mrs A Levick	- resigned 21 June 2019
J H McIntosh	
M McLeod-Jones	- resigned 17 June 2020
A Thomson	- appointed 1 August 2019

**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

Approved by order of the Board of Trustees on .....and signed on its behalf by:

K Cleife - Trustee

## 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 2020.

#### **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 ACCA  
Certified Accountant  
Moore (South) LLP  
Chartered Accountants  
33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
SP1 2TJ

Date:

**CODFORD VILLAGE HALL**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2020**

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		40	-	40	2,685
<b>Charitable activities</b>					
Village Hall		21,958	-	21,958	20,627
Investment income	2	<u>-</u>	<u>17</u>	<u>17</u>	<u>5</u>
<b>Total</b>		<u>21,998</u>	<u>17</u>	<u>22,015</u>	<u>23,317</u>
 <b>EXPENDITURE ON</b>					
Raising funds		-	-	-	2,060
<b>Charitable activities</b>					
Village Hall		22,709	1,690	24,399	33,558
Other		<u>1,081</u>	<u>-</u>	<u>1,081</u>	<u>1,125</u>
<b>Total</b>		<u>23,790</u>	<u>1,690</u>	<u>25,480</u>	<u>36,743</u>
 <b>NET EXPENDITURE</b>		(1,792)	(1,673)	(3,465)	(13,426)
<b>Transfers between funds</b>	8	<u>4,080</u>	<u>(4,080)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		2,288	(5,753)	(3,465)	(13,426)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		24,645	37,073	61,718	75,144
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,933</u>	<u>31,320</u>	<u>58,253</u>	<u>61,718</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 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2,685	-	2,685	10,571
<b>Charitable activities</b>					
Village Hall		20,627	-	20,627	27,674
Investment income	2	-	5	5	123
<b>Total</b>		<u>23,312</u>	<u>5</u>	<u>23,317</u>	<u>38,368</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,060	-	2,060	620
<b>Charitable activities</b>					
Village Hall		31,573	1,985	33,558	50,647
Other		<u>1,125</u>	-	<u>1,125</u>	<u>1,070</u>
<b>Total</b>		<u>34,758</u>	<u>1,985</u>	<u>36,743</u>	<u>52,337</u>
<b>NET EXPENDITURE</b>		(11,446)	(1,980)	(13,426)	(13,969)
Transfers between funds	8	<u>4,080</u>	<u>(4,080)</u>	-	-
<b>Net movement in funds</b>		(7,366)	(6,060)	(13,426)	(13,969)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		32,011	43,133	75,144	89,113
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>24,645</u>	<u>37,073</u>	<u>61,718</u>	<u>75,144</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 2020**

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>	Notes				
Tangible assets	4	17,561	9,575	27,136	30,610
Investments	5	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		<u>17,562</u>	<u>9,575</u>	<u>27,137</u>	<u>30,611</u>
 <b>CURRENT ASSETS</b>					
Debtors	6	6,965	-	6,965	2,932
Cash at bank		<u>2,556</u>	<u>21,745</u>	<u>24,301</u>	<u>28,325</u>
		<u>9,521</u>	<u>21,745</u>	<u>31,266</u>	<u>31,257</u>
 <b>CREDITORS</b>					
Amounts falling due within one year	7	(150)	-	(150)	(150)
		<u>9,371</u>	<u>21,745</u>	<u>31,116</u>	<u>31,107</u>
 <b>NET CURRENT ASSETS</b>					
		<u>9,371</u>	<u>21,745</u>	<u>31,116</u>	<u>31,107</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,933</u>	<u>31,320</u>	<u>58,253</u>	<u>61,718</u>
 <b>FUNDS</b>	8				
Unrestricted funds				26,933	24,645
Restricted funds				<u>31,320</u>	<u>37,073</u>
 <b>TOTAL FUNDS</b>				<u>58,253</u>	<u>61,718</u>

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

K Cleife -Trustee



## CODFORD VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Codford Village Hall meets the definition of a public benefit entity.

##### **Going concern**

As a result of the impact of the coronavirus pandemic, the charity is expecting a decrease in turnover subsequent to the year end, and therefore losses being incurred. 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.

##### **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.

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2020**

**2. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>17</u>	<u>5</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**4. TANGIBLE FIXED ASSETS**

	Freehold land and buildings £	Playground equipment £	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>					
At 1 April 2019 and 31 March 2020	<u>7,445</u>	<u>26,533</u>	<u>4,426</u>	<u>37,378</u>	<u>75,782</u>
<b>DEPRECIATION</b>					
At 1 April 2019	-	18,028	3,101	24,043	45,172
Charge for year	<u>-</u>	<u>1,275</u>	<u>199</u>	<u>2,000</u>	<u>3,474</u>
At 31 March 2020	<u>-</u>	<u>19,303</u>	<u>3,300</u>	<u>26,043</u>	<u>48,646</u>
<b>NET BOOK VALUE</b>					
At 31 March 2020	<u>7,445</u>	<u>7,230</u>	<u>1,126</u>	<u>11,335</u>	<u>27,136</u>
At 31 March 2019	<u>7,445</u>	<u>8,505</u>	<u>1,325</u>	<u>13,335</u>	<u>30,610</u>

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2020**

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2019 and 31 March 2020	<u>1</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2020	<u><u>1</u></u>
At 31 March 2019	<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**

	2020 £	2019 £
Amounts due from group undertakings	<u>6,965</u>	<u>2,932</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other creditors	<u>150</u>	<u>150</u>

**8. MOVEMENT IN FUNDS**

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

**CODFORD VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2020**

**8. MOVEMENT IN FUNDS**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	21,998	23,790	(1,792)
<b>Restricted funds</b>			
Restricted funds	17	1,690	(1,673)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,015</u>	<u>25,480</u>	<u>(3,465)</u>

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General funds	32,011	(11,446)	4,080	24,645
<b>Restricted funds</b>				
Restricted funds	43,133	(1,980)	(4,080)	37,073
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>75,144</u>	<u>(13,426)</u>	<u>-</u>	<u>61,718</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	23,312	34,758	(11,446)
<b>Restricted funds</b>			
Restricted funds	5	1,985	(1,980)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	40	1,060
Donations - trading income	<u>-</u>	<u>1,625</u>
	<u>40</u>	<u>2,685</u>
<b>Investment income</b>		
Deposit account interest	<u>17</u>	<u>5</u>
<b>Charitable activities</b>		
Grants	6,000	5,000
Rents	14,941	13,895
Electricity income	-	563
Sundry income	-	94
Special events income	<u>1,017</u>	<u>1,075</u>
	<u>21,958</u>	<u>20,627</u>
<b>Total incoming resources</b>	<u>22,015</u>	<u>23,317</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Special event costs	<u>-</u>	<u>2,060</u>
<b>Charitable activities</b>		
Rates and water	647	577
Insurance	1,205	1,174
Light and heat	7,205	5,154
Sundry expenses	-	125
Postage and stationery	-	10
Advertising	234	118
Cleaning	5,320	2,270
Repairs and renewals	5,301	18,253
Regulatory expenses	-	137
Bookkeeper and booking clerk	<u>1,013</u>	<u>1,650</u>
Carried forward	20,925	29,468

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 2020**

	2020 £	2019 £
<b>Charitable activities</b>		
Brought forward	20,925	29,468
Depreciation		
- Playground equipment	1,275	1,500
- Fixtures and fittings	199	235
- Equipment	<u>2,000</u>	<u>2,355</u>
	<u>24,399</u>	<u>33,558</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<u>1,081</u>	<u>1,125</u>
<b>Total resources expended</b>	25,480	36,743
	_____	_____
<b>Net expenditure</b>	<u>(3,465)</u>	<u>(13,426)</u>

This page does not form part of the statutory financial statements