

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 June 2024  
for  
Marnhull Village Hall**

Probusiness Ltd  
St Lawrence Lodge  
37 Chamberlain Street  
Wells  
Somerset  
BA5 2PQ

# **Marnhull Village Hall**

## **Report of the Trustees for the Year Ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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 aims to provide meeting facilities in the Village Hall for the local community for social, creative, educative and health related/sporting activities. To that end, the hall and sports pavilion are available to be booked throughout the week and at weekends at rates published on the website.

#### **Significant activities**

The Trustees have met bi-monthly under the chairmanship of Mrs Vicky Cooper-Hammond. The Trustees are particularly grateful for the support provided by the Secretary, Mrs Jean McErlain for her unstinting efforts in ensuring that the Trustees' work has been conducted efficiently and speedily. Trustee numbers have grown which has allowed the hall to be managed in a balanced and democratic way.

The fabric of the Village Hall continues to hold up; the Trustees are grateful for the stewardship of Mr Peter McErlain as Facilities Officer, who has overseen any required maintenance projects. The Trustees are fully appreciative of the work of Mrs Tina Matthews who ably looks after the Hall on a day-to-day basis.

### **ACHIEVEMENT AND PERFORMANCE**

In July 2023, after a review of charges by the Trustees, there was a new schedule of charges introduced. The Trustees were pleased to see that the increase had no significant effect on booking levels. There were increased levels of bookings for one off events (private celebrations etc), with many positive comments about how pleasant the Village Hall environment now was after the recent refurbishment.

#### **Fundraising activities**

The Trustees made the decision to close down the Village Hall Lottery in November 2023 since it was proving unviable. The Trustees are grateful to the estate of the late Mr Bryant Gurney for providing a very generous donation of £1,300 toward Village Hall funds.

### **FINANCIAL REVIEW**

#### **Financial position**

The finances of Hall continue to be sound and healthy with comfortable reserve balances. There continued to be excellent support from the local community in respect of bookings. There has been an uptake in weekend bookings as a result of the much-improved décor and facilities the Village Hall provides. The Trustees are grateful for the time and expertise provided by Mr Ian Kiddle in setting up an excellent sound and vision system which was largely funded by 'Marnhull Entertains'.

As predicted, there was a tripling of gas prices as of January 2024 when a new contract came into force. The Trustees are mindful of this in governing future plans.

# **Marnhull Village Hall**

## **Report of the Trustees for the Year Ended 30 June 2024**

### **FUTURE PLANS**

The Trustees are grateful for the work of a Trustees sub-committee which has been researching alternative forms of heating for the Village Hall. A decision is expected to be made early in the new financial year. It is estimated that any new system will cost between £15,000 and £20,000 which will be a manageable charge on reserves.

Outline plans have been submitted to the Parish Council for consideration in respect of rebuilding the Sports Pavilion. These plans are contingent on the community receiving substantial funding from 'Section 106' funds.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

810142

#### **Principal address**

Burton Street  
Marnhull  
Sturminster Newton  
DT10 1PP

#### **Trustees**

R W Norton  
J McErlain  
D Bruce (resigned 26.2.24)  
D Finch  
P McErlain  
C Gassmann  
A Loukes  
V Cooper - Hammond  
R S Eveleigh  
J Hamer  
H A L Butler  
C Jardine-Smith (appointed 24.11.23)  
G E Silvester (appointed 24.11.23)  
D Jardine-Smith (appointed 24.11.23)  
Y H Vintiner (appointed 24.11.23)  
D Palmer (appointed 8.2.24)  
P D Silvester (appointed 27.2.24)

#### **Independent Examiner**

Niall O'Driscoll  
Probusiness Ltd  
St Lawrence Lodge  
37 Chamberlain Street  
Wells  
Somerset  
BA5 2PQ

# **Marnhull Village Hall**

## **Report of the Trustees for the Year Ended 30 June 2024**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

# **Independent Examiner's Report to the Trustees of Marnhull Village Hall**

## **Independent examiner's report to the trustees of Marnhull Village Hall**

I report to the charity trustees on my examination of the accounts of Marnhull Village Hall (the Trust) for the year ended 30 June 2024.

### **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 Act and in carrying out my examination I have followed all 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 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.

Niall O'Driscoll

Probusiness Ltd  
St Lawrence Lodge  
37 Chamberlain Street  
Wells  
Somerset  
BA5 2PQ

Date: .....

# Marnhull Village Hall

## Statement of Financial Activities for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,497	-	1,497	2,100
Other trading activities	2	18,929	-	18,929	16,433
Investment income	3	934	-	934	235
<b>Total</b>		<u>21,360</u>	<u>-</u>	<u>21,360</u>	<u>18,768</u>
<b>EXPENDITURE ON</b>					
Other		<u>17,638</u>	<u>4,467</u>	<u>22,105</u>	<u>20,505</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,722	(4,467)	(745)	(1,737)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		41,511	233,351	274,862	276,599
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,233</u></u>	<u><u>228,884</u></u>	<u><u>274,117</u></u>	<u><u>274,862</u></u>

The notes form part of these financial statements

# Marnhull Village Hall

## Balance Sheet 30 June 2024

		Unrestricted fund £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,283	218,884	225,167	231,727
<b>CURRENT ASSETS</b>					
Debtors	7	1,801	-	1,801	182
Cash at bank		37,495	10,000	47,495	42,953
		<u>39,296</u>	<u>10,000</u>	<u>49,296</u>	<u>43,135</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(346)	-	(346)	-
<b>NET CURRENT ASSETS</b>		<u>38,950</u>	<u>10,000</u>	<u>48,950</u>	<u>43,135</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,233	228,884	274,117	274,862
<b>NET ASSETS</b>		<u>45,233</u>	<u>228,884</u>	<u>274,117</u>	<u>274,862</u>
<b>FUNDS</b>	9				
Unrestricted funds				45,233	41,511
Restricted funds				228,884	233,351
<b>TOTAL FUNDS</b>				<u>274,117</u>	<u>274,862</u>

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

.....  
Trustee

# Marnhull Village Hall

## Notes to the Financial Statements for the Year Ended 30 June 2024

### 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 property	- 2% on cost
Plant and machinery	- 25% 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



# Marnhull Village Hall

## Notes to the Financial Statements - continued for the Year Ended 30 June 2024

### 2. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
Hire of Hall	18,822	14,931
VHSC	107	1,502
	<u>18,929</u>	<u>16,433</u>

### 3. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Deposit account interest	934	235
	<u>934</u>	<u>235</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,100	-	2,100
Other trading activities	16,433	-	16,433
Investment income	235	-	235
	<u>18,768</u>	<u>-</u>	<u>18,768</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
Other	20,505	-	20,505
	<u>20,505</u>	<u>-</u>	<u>20,505</u>
	<u>(1,737)</u>	<u>-</u>	<u>(1,737)</u>
<b>NET INCOME/(EXPENDITURE)</b>			
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	43,248	233,351	276,599

# Marnhull Village Hall

## Notes to the Financial Statements - continued for the Year Ended 30 June 2024

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	41,511	233,351	274,862

### 6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 July 2023 and 30 June 2024	223,351	708	12,258	236,317
<b>DEPRECIATION</b>				
At 1 July 2023	-	425	4,165	4,590
Charge for year	4,467	70	2,023	6,560
At 30 June 2024	4,467	495	6,188	11,150
<b>NET BOOK VALUE</b>				
At 30 June 2024	218,884	213	6,070	225,167
At 30 June 2023	223,351	283	8,093	231,727

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Trade debtors	13	182
Prepayments and accrued income	1,788	-
	1,801	182

# Marnhull Village Hall

## Notes to the Financial Statements - continued for the Year Ended 30 June 2024

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Other creditors	346	-
	<u>346</u>	<u>-</u>

### 9. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	41,511	3,722	45,233
<b>Restricted funds</b>			
Hall Redevelopment Fund	233,351	(4,467)	228,884
	<u>274,862</u>	<u>(745)</u>	<u>274,117</u>
<b>TOTAL FUNDS</b>	<u>274,862</u>	<u>(745)</u>	<u>274,117</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,360	(17,638)	3,722
<b>Restricted funds</b>			
Hall Redevelopment Fund	-	(4,467)	(4,467)
	<u>21,360</u>	<u>(22,105)</u>	<u>(745)</u>
<b>TOTAL FUNDS</b>	<u>21,360</u>	<u>(22,105)</u>	<u>(745)</u>

### Comparatives for movement in funds

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,248	(1,737)	41,511
<b>Restricted funds</b>			
Hall Redevelopment Fund	233,351	-	233,351
	<u>276,599</u>	<u>(1,737)</u>	<u>274,862</u>
<b>TOTAL FUNDS</b>	<u>276,599</u>	<u>(1,737)</u>	<u>274,862</u>

# Marnhull Village Hall

## Notes to the Financial Statements - continued for the Year Ended 30 June 2024

### 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,768	(20,505)	(1,737)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,768</u>	<u>(20,505)</u>	<u>(1,737)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	43,248	1,985	45,233
<b>Restricted funds</b>			
Hall Redevelopment Fund	233,351	(4,467)	228,884
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>276,599</u>	<u>(2,482)</u>	<u>274,117</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,128	(38,143)	1,985
<b>Restricted funds</b>			
Hall Redevelopment Fund	-	(4,467)	(4,467)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,128</u>	<u>(42,610)</u>	<u>(2,482)</u>

# **Marnhull Village Hall**

## **Notes to the Financial Statements - continued for the Year Ended 30 June 2024**

### **10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

# Marnhull Village Hall

## Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,497	2,100
<b>Other trading activities</b>		
Hire of Hall	18,822	14,931
VHSC	107	1,502
	<hr/>	<hr/>
	18,929	16,433
<b>Investment income</b>		
Deposit account interest	934	235
	<hr/>	<hr/>
<b>Total incoming resources</b>	21,360	18,768
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Repairs and Maintenance	4,050	3,181
Broadband Charges	24	143
Website and Advertising	149	452
Caretaking	7,016	6,350
Utilities	2,165	1,821
Insurance	200	1,368
Office & General Admin	42	1,616
Licences	238	858
	<hr/>	<hr/>
	13,884	15,789
<b>Finance</b>		
Freehold property	4,467	-
Plant and machinery	70	95
Fixtures and fittings	2,023	2,698
	<hr/>	<hr/>
	6,560	2,793
<b>Other</b>		
Computer Costs	-	35
Postage, Print and Stationery	-	15
Supporters Club Prizes	825	1,400
	<hr/>	<hr/>
	825	1,450

This page does not form part of the statutory financial statements

# Marnhull Village Hall

## Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	30.6.24	30.6.23
	£	£
<b>Other</b>		
<b>Governance costs</b>		
Accountancy and legal fees	836	473
Total resources expended	22,105	20,505
<b>Net expenditure</b>	<u>(745)</u>	<u>(1,737)</u>

This page does not form part of the statutory financial statements

# **Marnhull Village Hall**

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