

**NORMANDY VILLAGE HALL CIO
CHARITY NUMBER 1177242
PERIOD ENDED 31 AUGUST 2023**

NORMANDY VILLAGE HALL

REPORT AND FINANCIAL STATEMENTS

for the

PERIOD 1 SEPTEMBER 2022 to 31 AUGUST 2023

REGISTERED CHARITY NUMBER: 1177242

Normandy Village Hall, Manor Fruit Farm, Glaziers Lane, Normandy, Surrey GU3 2DT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Roshan Bailey (Chairman)	<i>re-appointed 20/2/2022</i>
Ian Rose	<i>re-appointed 20/2/2023</i>
Arthur Towner (Treasurer)	<i>re-appointed 20/2/2021</i>
Amanda Ellis	<i>re-appointed 16/10/2021 resigned 31 March 2023</i>
Joyce Hutchins	<i>re-appointed 16/10/2021 deceased 13 July 2023</i>
Amanda Pick	<i>appointed 2/12/2020</i>
Roger Thomas	<i>re-appointed 16/10/2021</i>
Chris Weeks	<i>appointed 28/09/2021</i>

The first Trustees were appointed for varied initial terms but have since all been reappointed. All appointments and reappointments are now for 3 years.

Management arrangements

The Trustees are responsible for running the organisation and, during this year, they were supported by Jon Pick as Hall Manager, and by Amanda Ellis for part of the year as Bookings Manager both of whom attended and participated in meetings of the Board of Trustees.

Address

Normandy Village Hall, Manor Fruit Farm, Glaziers Lane, Normandy, Surrey GU3 2DT

Website

www.normandyvillagehall.org.uk

Bankers

CAF Bank Limited, Kings Hill, West Malling, Kent ME19 4TA

Independent Examiner

Joan Swain BSc(Hons) FCCA
JMSolutions, 48 Rothschild Drive, Sarisbury Green, Southampton SO31 7NS

Registered Charity Number

Normandy Village Hall is registered with the Charity Commissioners of England and Wales. The Charity registration number is 1177242.

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements for the period 1 September 2022 to 31 August 2023.

Reference and Administration Details

All general information relating to Normandy Village Hall can be found on page 1.

Financial Review

The results for the year are set out in the financial statements on pages 6 -13.

Structure, Governance and Management

Normandy Village Hall CIO was established on 20 February 2018 in order to provide a modern governance structure for the unincorporated charity running Normandy Village Hall (Charity number 304967). The process was completed by means of a merger of the two charities at midnight on 31 August 2018 and the CIO started operating from 1 September 2018.

The Trustees are responsible for running the organisation and, during this year, they were supported by Jon Pick as Hall Manager, and by Amanda Ellis for part of the year as Bookings Manager, both of whom attended and participated in meetings of the Board of Trustees. Their duties and remuneration are set out in Agreements for Provision of Services.

The Trustees considered that the Charity held sufficient reserves, having reviewed possible risks.

Objectives and Activities

The principal objective of the Charity is to provide Village Hall facilities in Normandy for the benefit of local residents.

Public Benefit Statement

The Trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit. The Charity's main activities for the public benefit are:

- The provision and maintenance of Normandy Village Hall which includes a Large Hall, Small Hall, Meeting Room, Clubroom (used by Guildford O Gauge Club), two kitchens and supporting facilities.
- Making the venue available for the use of local residents.
- Ensuring a range of activities provided by regular users for the benefit of local residents.
- Providing and maintaining a website with information about the Village Hall and a booking system to facilitate its use.

CHAIRMAN'S REVIEW

Normandy Village Hall has continued to be a very popular venue, attracting bookings for a wide range of regular activities and special events for people of all ages, including education, specialist exhibitions and sales, arts and crafts, dancing and other physical activities.

The vast majority of our Regular User groups recovered well from the restrictions under Covid regulations and are fully back in action. We have also attracted some new Regular Users as well as many Occasional Users from Normandy and the surrounding areas.

During the year we introduced a new bookings system using the Hallmaster platform which gives all users a much improved experience in making bookings together with password protected online access to information about their bookings. We also completely revamped our website and updated our terms and conditions to take account of the new bookings arrangements. Payments and deposit refunds are now almost entirely made by online transfer direct to and from our bank account. We no longer take credit card payments which had previously led to a number of problems including extra costs and unsatisfactory visibility of information when issues arose about transactions.

Appropriate and timely support is essential if we are to provide a first class experience for our Users, and operating the bookings and payment system in itself requires significant management input. We therefore made the decision to pay for support in this area and entered into an Agreement for the Provision of Services with Amanda Ellis who had previously resigned after many years of excellent service as a Trustee.

Regular maintenance was, as always, very ably managed by Hall Manager Jon Pick throughout the year. This year he managed a number of significant works for us including replacement of our old boilers, and full testing of all electrical systems. He also arranged successful installation of tinting on all south and west facing windows which has significantly reduced glare and over-heating from strong sunlight at a much lower cost than we would have incurred had we installed integral window blinds. We are very grateful to Normandy Parish Council for a grant towards the cost of this work.

In response to User requests we have purchased mugs to replace the cups and saucers in both kitchens and have received very positive feedback as a result.

We were very much saddened by the loss of one of our longest standing Trustees this year. Joyce Hutchins, who had been with us since the new building opened both as a Trustee and as a key person running one of our Regular User groups, passed away in July and is much missed by us all.

FINANCE

Finance: Our financial situation and accounts for Normandy Village Hall for the period September 2022 to August 2023 continue to be satisfactory, under the efficient management of our Treasurer, Arthur Towner, even though expenditure did exceed income this year.

Our main source of income is the hiring of the Halls to our Regular and Occasional Users. Over the year, our income from bookings was up slightly this year to £53,482 despite maintaining our prices at previous levels.

The photovoltaic panels continue to provide a very important source of funding for our maintenance programme and improvement projects, with income this year of £5,914 (last year £3,989).

Our biggest costs are gas and electricity at £12,233, plus cleaning and maintenance amounting together to £25,979 (including Tanglewood Flooring £2,640). Our cleaning costs rose towards the end of the year when our previous cleaner, a non-VAT registered sole trader, was no longer able to provide the full service we require and we entered into a new contract at a slightly higher charge which does additionally incur VAT. The full impact of this will be seen in next year's results.

Reserves

The freehold land and buildings at Manor Fruit Farm are valued at £599,867 representing the majority of the Charity's reserves, and these are fundamental to operations. Reserves are held in two funds totalling £746,522 with the cash element being held in three bank accounts to optimise accessibility, security and interest. The Hall Manager's Fund, which ended the period at £36,126, is cash only and is used for all normal running costs of the building and land. The Trustees' Fund, which stands at £710,396 including both property and cash, is used for longer term maintenance and development of the building and land. £40K is earmarked for replacement of the floor in the Main Hall, likely to be required in the medium term. The Trustees aim to maintain free reserves of 9 - 12 month's normal gross expenditure which has been achieved.

Fundraising

NVC does not carry out any regular fundraising but specific funding bids are made from time to time. This year we submitted one funding application and are grateful to Normandy Parish Council for their grant of £750 towards the installation of anti-glare tinting on NVH's south and west facing windows.

RISK ASSESSMENT

The Trustees have reviewed the major risks to which Normandy Village Hall is exposed. Systems are in place to mitigate identified risks, together with mechanisms for the Trustees to review progress and new developments.

TRUSTEES' LIABILITY INSURANCE

Insurance was acquired for the Trustees against liabilities in relation to their duties.

PLANS FOR THE FUTURE

We are currently preparing fundraising applications to enable us to install a lift to facilitate access to the Meeting Room and the Clubroom. The lack of full accessibility to the upper floor is known to deter some bookings, with the Meeting Room under-used, and is also increasingly causing difficulties for Regular User groups who have been

using these facilities for many years. This will be a major project likely to cost in excess of £55K.

Our utility costs will continue to be high due to our two year gas contract from Dec 2022 to 2024 when few offers were forthcoming and available prices were extremely high. Fortunately, our electricity contract was fixed from October 2021 to September 2024 so covers us for the coming year. We use a specialist broker, UtilityAid, and have expressed an interest in joining their national electricity tender for the period starting September 2024 which should give us access to the best pricing available.

NVH is participating in a project to bring full fibre telecoms to our village and we expect to upgrade the wifi facility available to hirers to full fibre during the next financial year.

In order to support our users as they resumed their activities after the Covid restrictions, we continued to maintain our hire charges at pre-Covid levels. However, we are now carrying out a full pricing review and are likely to make some changes to the structure and level of some charges during the next two financial years.

The Trustees continue to listen and respond to user feedback and will take this into account in planning future work.

FINANCIAL ACCOUNTS

The Independent Examiner's Report and Financial Accounts which follow on pages 6 - 13 form part of this Annual Report.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES by



14 November 2023

Roshan Bailey, Chairman

Date:



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Report to the trustees/
members of

Normandy Village Hall

On accounts for
the year ended

31 August 2023

Charity
no (if
any)

1177242

Set out on pages

7 to 13

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities
and basis of
report

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2006 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.

Signed:

Swain

Date: 14/11/2023

Name:

Ms Joan Swain

Relevant
professional
qualification(s) or
body:

Association of Chartered Certified Accountants

Address:

48 Rothschild Drive, Sarsbury Green, Southampton SO31 7NS

**NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242
STATEMENT OF FINANCIAL ACTIVITIES
12 MONTHS ENDED 31st AUGUST 2023**

	01.09.22 to 31.08.23	01.09.21 to 31.08.22
	Unrestricted Funds	Unrestricted Funds
INCOMING RESOURCES (Note 4)		
Income from:		
Donations	144	257
Charitable activities	53,482	50,540
Government grants	750	2,667
Feed in Tariff	5,914	3,989
Investments (Interest)	1,040	274
TOTAL	<u>61,330</u>	<u>57,727</u>
RESOURCES EXPENDED (Note 5)		
Expenditure on:		
Charitable activities	67,786	54,637
TOTAL	<u>67,786</u>	<u>54,637</u>
Net Income/(expenditure)	(6,456)	3,090
Total funds brought forward	752,978	749,888
Total funds carried forward	<u>746,522</u>	<u>752,978</u>

**NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242
BALANCE SHEET AS AT 31st AUGUST 2023**

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Fixed assets		
Tangible assets (Note 9)	608,619	618,198
	<u>608,619</u>	<u>618,198</u>
Current assets		
Debtors (Note 10)	3,894	3,258
Cash at bank and in hand (Note 12)	138,072	141,907
	<u>141,966</u>	<u>145,165</u>
Creditors		
Amounts falling due within one year (Note 11)	(4,063)	(10,385)
	<u>(4,063)</u>	<u>(10,385)</u>
Net current assets/(liabilities)	<u>137,903</u>	<u>134,780</u>
Total assets less current liabilities	<u>746,522</u>	<u>752,978</u>
Funds of the charity		
Unrestricted funds	<u>746,522</u>	<u>752,978</u>

NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242

NOTES TO THE ACCOUNTS

Note 1: Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2: Going concern

These accounts have been prepared on a going concern basis.

Note 3: Accounting policies

3.1 Recognition of income:

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP of FRS102.

3.3 Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

3.4 Support costs

The charity has incurred expenditure on support costs.

3.5 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

3.6 Income from interest, royalties, dividends and Feed in Tariff

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

3.7 Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242

NOTES TO THE ACCOUNTS (CONT'D)

3.8 Governance and support costs

Support costs have been allocated between governance costs and other support (where applicable). Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are allocated against the Trustees funds.

Day to day running of the charitable activities are allocated against the Hall Manager's Fund.

3.9 Deferred income

No material item of deferred income has been included in the accounts.

3.10 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

3.11 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500

They are valued at cost.

Depreciation rates are:

Plant & machinery - 5 years straight-line

Computer equipment - 3 years straight-line

Buildings - 50 years straight-line

3.12 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3.13 Current asset investments

The charity has cash held on deposit for investment purposes rather than to meet short term cash commitments as they fall due.

**NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242**

NOTES TO THE ACCOUNTS (CONT'D)	2023 Unrestricted Funds	2022 Unrestricted Funds
Note 4: Analysis of income		
Donations	<u>144</u>	<u>257</u>
Charitable Activities		
Hall Lettings	53,482	50,540
Grants (Normandy PC)	<u>750</u>	<u>2,667</u>
	<u>54,232</u>	<u>53,207</u>
Income from investments		
Interest CAF Gold a/c	560	33
Interest CAF 60 day a/c	480	241
Feed in Tariff	<u>5,914</u>	<u>3,989</u>
	<u>6,954</u>	<u>4,263</u>
	<u>61,330</u>	<u>57,727</u>
TOTAL		
	<u>61,330</u>	<u>57,727</u>
Note 5: Analysis of expenditure		
Expenditure on charitable activities		
Rates and water	884	699
Gas and electricity	12,233	5,342
Insurance (Note 8)	1,729	1,736
Cleaning	12,939	12,920
Refuse collection	1,192	1,095
Repairs and maintenance	13,040	10,456
Telephone	380	441
Postage	34	11
Projects (incl. microwave 2023)	3,000	2,769
Online fees	1,005	3,005
Administrator	3,985	
Defibrillator accessories		252
Accountant's fees	750	750
Bank charges	60	148
Advertising		
ICO data protection fee	35	35
Depreciation	<u>16,520</u>	<u>14,978</u>
	<u>67,786</u>	<u>54,637</u>

NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242

NOTES TO THE ACCOUNTS (CONT'D)

	31.08.23	31.08.22				
Note 6: Governance and support costs						
Accountant's fees	750	750				
Administrator	3,985					
Miscellaneous (ICO fees etc.)	35	35				
	<u>4,770</u>	<u>785</u>				
Note 7: Fees for the examination of the accounts						
Independent examiner's fees (2023)	750					
Independent examiner's fees (2022)		750				
	<u>750</u>	<u>750</u>				
Note 8: Insurance						
Insurance costs include cover for Trustees' indemnity insurance						
Prepaid in 2021	1,416	1453				
Cost for year to 30 June 2024	1,875	1699				
less prepaid 1/9/23 to 30/06/2024	(1,562)	(1,416)				
	<u>1,729</u>	<u>1736</u>				
Note 9: Tangible fixed assets						
	Freehold land and buildings	Plant & machinery	TOTAL	Freehold land and buildings	Plant & machinery	TOTAL
Net book value b/fwd	613,197	5,001	618,198	626,527	5,156	631,683
Additions/transfers	-	6,941	6,941	-	1,493	1,493
Depreciation (Note 3.11)	13,330	3,190	16,520	13,330	1,648	14,978
Net book value at 31.08.23	<u>599,867</u>	<u>8,752</u>	<u>608,619</u>	<u>613,197</u>	<u>5,001</u>	<u>618,198</u>
Note 10: Debtors	31.08.23	31.08.22				
Analysis of debtors						
Debtors	-	126				
Prepayments	3,894	3,132				
	<u>3,894</u>	<u>3,258</u>				
Note 11: Creditors						
Analysis of creditors						
Accruals	1,779	2,204				
Deposits held	2,284	4,131				
Rents received in advance	-	4,050				
	<u>4,063</u>	<u>10,385</u>				

**NORMANDY VILLAGE HALL
REGISTERED CHARITY No. 1177242**

NOTES TO THE ACCOUNTS (CONT'D)

	31.08.23	31.08.22
Note 12: Cash at bank and in hand		
Short term deposits	88,334	87,855
CAF cash a/c	318	250
CAF Gold a/c	49,420	53,802
	<u>138,072</u>	<u>141,907</u>

Note 13: Charity funds
Hall Manager's Fund For all normal running costs of the building and land.
Unrestricted
Trustees Fund For longer term maintenance and development of the building and land.
Unrestricted

	Balance b/fwd	Income	Expenditure	Balance c/fwd
Hall Manager's Fund	28,281	54,376	46,531	36,126
Trustees' Fund	724,697	6,954	21,255	710,396
Total Funds	<u>752,978</u>	<u>61,330</u>	<u>67,786</u>	<u>746,522</u>

Note 14: Trustee remuneration and benefits
None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity.

Note 15: Trustees expenses
Expenses of £380 were claimed by a Trustee who had personally paid all the costs of NVH's telecoms service from BT.

Note 16: Transactions with related parties
There is an Agreement for Provision of Services between Jon Pick as Hall Manager and the Normandy Village Hall CIO. Amanda Pick (spouse) is a Trustee but she receives no remuneration and has claimed no expenses.
There is an Agreement for the Provision of Services between Amanda Ellis and Normandy Village Hall CIO. Amanda Ellis is a former Trustee but resigned prior to the negotiation of the Agreement.

Note 17: Additional disclosures
Normandy Village Hall CIO, charity number 1177242, took over the funds of Normandy Village Hall, Charity number 304967, on 1 September 2018.
The cost of land and buildings represents the cost of the building itself, provision of utility services and making the garden area around the building. The land was transferred for £1 by Guildford Borough Council.