

Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2015  
for  
Kington Langley Village Hall

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for the Year Ended 31 December 2015**

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**Report of the Trustees**  
**for the Year Ended 31 December 2015**

The Trustees submit their report together with the financial statements of the Charity for the year ended 31 December 2015.

**Reference and Administrative Details**

Charity Registration No.	1002086
Principal Office	Kington Langley Village Hall Church Road Kington Langley Chippenham SN15 5NJ
Accountants	Mander Duffill 65 St Mary Street Chippenham SN15 3JF
Bankers	National Westminster Bank plc

**Trustees**

The trustees serving during the period and to the date of this report are as follows:

Ann Armor		RESIGNED 23/03/2015
Robert Atwell		Playing Fields Association
Andrew Boulton		Coopted
Julia Cook	Bookings Clerk	Coopted
Steven Duffill		Parish Council
Peter Giles	Treasurer	Appointed 28/09/2015
Dennis Gill	Chairman	Parish Council
Anita Holbrook		Helping Hands
Ian Morrison		Croquet Club
Colin Parker	Secretary	RESIGNED 26/01/2015
Daphne Povey		Short Mat Bowls Club
Barbara Sealy		Women's Institute
Anthony Shepherd	Vice Chairman	Union Chapel
Valerie Young		Elected
Michelle Thomas		APPOINTED 23/03/2015
Stirling Harcus		APPOINTED 26/01/2015
Valerie Giles	Treasurer	DIED 11/08/2015
Stirling Harcus	Secretary	Coopted 26/01/2015

Kington Langley Parish Council is a Custodian Trustee for the Charity.

**Changes since the year end**

None

**Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 accounting records, which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with applicable law, regulations and 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.

**Structure, governance and management**

The Charity is governed by a trust deed dated 24th October 1963. The Charity is constituted as a Charitable Trust, registered with the Charity Commission on 1st March 1991.

Three trustees are elected at the Annual General Meeting, three are co-opted, and 10 appointed by village organisations, according to the terms of the Trust Deed.

**Objectives and activities****Summary of the objects of the charity set out in its governing document**

The provision of a village hall for the use of the inhabitants of Kington Langley and the neighbourhood, without distinction of sex or political, religious or other opinions, and in particular for use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

**Summary of the main activities undertaken for the public benefit in relation to these objects**

The hall is available for the use of members of the village and the neighbouring communities. A wide range of sporting, educational, entertaining and social activities took place throughout the period. The hall is used by all ages, from toddlers to senior citizens, with activities and events taking place nearly every day of the period.

Our objectives are in line with the Charity Commission guidance on public benefit.

**Summary of the main achievements of the Charity during the year.**

A wide range of village groups has continued to use the hall on a regular basis. New this year were an art group and a table tennis club. The hall remains an extremely popular venue for individuals to hold functions, especially children's parties. The management committee have once again organised events under the auspices of Rural Arts Wiltshire. Events were deliberately selected to cover a wide range of interests and again proved very popular, generally with high attendances.

For some time the trustees had been considering merging the Village Hall and Recreation Ground Charitable Trusts and in January 2015 took the decision in principle to proceed, setting a target date for the merger of 1<sup>st</sup> January 2016. The year saw much effort devoted to the merger process including a comprehensive due diligence study. Regrettably the target date was missed, primarily due to erroneous guidance and considerable delays occasioned by the Charity Commission, and in consequence a revised date for the merger of 1<sup>st</sup> April 2016 was set and is confidently expected to be achieved.

**Statement of the Charity's policy on reserves**

The charitable activities of the Trust revolve around managing Kington Langley Village Hall to provide meeting facilities for the community in accordance with the Trust Deed. The main source of income is the charges paid for the use of the Hall to which can now be added the surplus income generated by the solar panels. Income is required to meet all running, maintenance and repair costs, and for upgrading and enhancing the facilities provided. Reserves are required to meet:

- The essential running costs (subscriptions, water rates, utilities, insurance, etc) should there be an unexpected severe downturn in income from charges.
- Any unforeseen repair costs.

After considering relevant factors the Trustees concluded that an appropriate reserve would be four months essential running costs which equates to £4,000. The balance of cash holdings is held in a major maintenance and facility upgrade fund (the Project Fund), which is drawn on to fulfil a prioritised rolling three-year programme to maintain the fabric and enhance the facilities. The maintenance element of the programme was based on a full building survey carried out in July 2015.

During the period the Trustees spent £6,054 on 7 projects including further seating and storage racks, new signs for the front of the hall and half the cost of a defibrillator now mounted in the entrance porch. The smart heating control system installed in September 2014 proved its worth, reducing heating costs for the year by one third

The Trustees will review and adjust the reserves policy annually.

**Declaration**

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees:

  
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Chairman – Dennis Gill

4<sup>3</sup>/16  
.....  
Date

  
.....

Treasurer – Peter Giles

2 MAR 16  
.....  
Date

**Independent Examiner's Report to the Trustees  
of Kington Langley Village Hall**

Report to the Trustees of Kington Langley Village Hall (Registered Charity Number 1002086) on accounts for the year ended 31 December 2015 as set out on pages 5 to 6.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention.

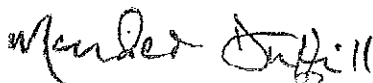
**Basis of the independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
  
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mander Duffill  
Chartered Accountants  
65 St Mary Street  
Chippenham  
Wiltshire  
SN15 3JF

Date: 16 March 2016

**General Fund**  
**Income and Expenditure Account**  
**for the Year Ended 31 December 2015**

	Note	31.12.15 Unrestricted fund £	31.12.15 Restricted fund £	31.12.15 <b>Total funds £</b>	31.12.14 Total funds £
<b>INCOME</b>					
Hire of hall and equipment		21,192	-	21,192	20,696
Donations and grants		26	-	26	2,119
Social functions		2,347	-	2,347	4,189
Other income		81	-	81	419
PV solar panel income		-	4,563	4,563	4,560
		23,646	4,563	<b>28,209</b>	31,983
<i>Less:</i>					
<b>EXPENDITURE</b>					
Costs re social functions		1,612	-	1,612	3,229
Booking and administration		1,117	-	1,117	1,115
Return deposit		1,438	-	1,438	1,924
Cleaning		3,300	-	3,300	3,300
Utilities		3,347	-	3,347	3,193
Maintenance and repairs		1,219	-	1,219	2,090
Miscellaneous expenses		-	-	-	77
Subscriptions and fees		1,054	-	1,054	467
Insurance and safety checks		1,019	-	1,019	1,151
Building works		4,952	-	4,953	1,355
Purchase of assets	2	1,101	-	1,101	13,673
Loan repayments	3	-	6,773	6,773	3,628
		20,159	6,773	<b>26,932</b>	35,202
<b>Surplus / (deficit) of income over expenditure for the period</b>					
		3,487	(2,210)	<b>1,277</b>	(3,219)

**Balance Sheet**  
**At 31 December 2015**

	Notes	31.12.15 Unrestricted fund £	31.12.15 Restricted Fund £	31.12.15 Total funds £	31.12.14 Total funds £
<b>CURRENT ASSETS</b>					
Bank and cash					
NatWest Business Current Account		8,368	-	8,368	7,005
Cash in hand		297	-	297	383
<b>TOTAL ASSETS</b>		<u>8,665</u>	<u>-</u>	<u>8,665</u>	<u>7,388</u>
<b>NET ASSETS</b>		<u>8,665</u>	<u>-</u>	<u>8,665</u>	<u>7,388</u>
Represented by:					
<b>GENERAL FUND</b>					
Balance at 1 January 2015		7,388	-	7,388	10,607
Surplus / (deficit) of income over expenditure for the period		3,487	(2,210)	1,277	(3,219)
Transfer	1	(2,210)	2,210	-	-
Balance at 31 December 2015		<u>8,665</u>	<u>-</u>	<u>8,665</u>	<u>7,388</u>

  
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Chairman – Dennis Gill

*4/3/16*  
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Date

  
.....  
Treasurer – Peter Giles

*2 MAR 16*  
.....  
Date



**Notes to the Financial Statements**  
**For the Year Ended 31 December 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

**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.

The transfer from the unrestricted to the restricted fund is to cover a loan repayment made in the year. The loans related to the installation of the solar panels.

Further explanation of the nature and purpose of each fund is included in the Report of Trustees in the financial statements.

**2. PURCHASE OF ASSETS**

Description	Unrestricted 31.12.15 £
Village Hall Sign	744
Microphones	342
Other costs	15
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	1,101
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**3. PV SOLAR PANEL LOAN**

A loan of £20,000 was provided for the installation of PV solar panels. The finance for the loan was provided a combination of £7,000 from individuals within the local community and £13,000 from the trustees.

The interest rates payable on the loans varied according to the length of loan.