

# KENTISBEARE VILLAGE HALL

England & Wales · Charity number 1052482

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1996-01-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Mortimers Farm  
Blackborough  
Cullompton  
Devon  
EX15 2HW

**Phone** 01884798342

**Email** [queeniebroom@talktalk.net](mailto:queeniebroom@talktalk.net)

## Activities

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**Objects:** 1) TO PROVIDE OR ASSIST IN THE PROVISION FOR THE INHABITANTS OF THE PARISH OF KENTISBEARE AND THE IMMEDIATE NEIGHBOURHOOD (HEREINAFTER CALLED "AREA OF BENEFIT") FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. 2) THE LAND WITH THE BUILDING THEREON SPECIFIED IN THE SAID SCHEDULE AND BELONGING TO THE CHARITY SHALL BE HELD UPON TRUST FOR THE PURPOSES OF A VILLAGE HALL FOR THE SAID INHABITANTS.

**Activities:** Provide a village hall in the village of Kentisbeare.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** KENTISBEARE AND IMMEDIATE NEIGHBOURHOOD
- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,511	£35,178	-	-
2024-03-31	£24,461	£18,519	-	-
2023-03-31	£21,977	£26,839	-	-
2022-03-31	£26,470	£14,088	-	-
2021-03-31	£27,144	£10,093	-	-

## Trustees

Name	Role	Appointed
<b>DAVID SNELL</b>	Chair	
Carole Lunn		2025-03-31
Hilary Mary Squire		2023-04-01
<b>JANET WINGROVE</b>		
<b>JENNIFER MARGARET SAUNDERS</b>		
Jane Elizabeth Wadsworth		2023-04-01
<b>MARTIN DISNEY</b>		
<b>MARY GOFF</b>		
<b>MELANIE SHORE-QUINAIN</b>		
Margaret Mary Lyddiatt		2022-05-01
Marianne Gutierrez		2025-03-31
Michael Stanley Scales		2025-07-01
<b>SUSAN NEWSTEAD</b>		

**KENTISBEARE VILLAGE HALL**

England & Wales - Charity number 1052482

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# Accounts

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KENTISBEARE VILLAGE HALL  
ANNUAL REPORT  
YEAR ENDED 31<sup>st</sup> MARCH 2025

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## KENTISBEARE VILLAGE HALL

### LEGAL AND ADMINISTRATIVE INFORMATION

#### Status

The organisation is a charitable trust established by Trust Deed dated 25<sup>th</sup> April 1995. The Charity Commission registration number is 1052482.

The charity is organised as an independent association of local residents, with a Management Committee comprising elected and representative members.

#### Management Committee

The members of the Management Committee during the year and their appointing body, where appropriate, were:

David Snell (Chairman)	PCC
Janet Wingrove (Treasurer)	Elected
Sue Newstead	Elected
Alan Durrant	Bellringers and Football Club
Melanie Shore-Quinain	Elected
Mary Goff	Elected
Martin Disney	Elected
Jenny Saunders	Elected
Cyril Blackmore (resigned)	Elected
Alison Bazley	Kentisbeare players
Heather Lamport (ceased)	Voice Worx
Queenie Broom	Parish Council
Margaret Lyddiatt	Elected
Hilary Squire	Elected
Jane Wadsworth	Elected

Management Committee members are elected or appointed on an annual basis, with the officers being elected from the Committee.

#### Operation address

The Charity's address is Kentisbeare Village Hall, Kentisbeare, Cullompton, Devon. EX15 2AA.

#### Bankers

The Charity's bankers are Lloyds TSB Plc, Tiverton, Devon.

#### Independent Examiner

J H Ison, Upper Howden, Tiverton, Devon. EX16 5PB.

## KENTISBEARE VILLAGE HALL

### REPORT OF THE MANAGEMENT COMMITTEE

#### Objects

The object of the Charity is to provide, or assist in the provision, for the inhabitants of the Parish of Kentisbeare and the immediate neighbourhood, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants.

These objects are achieved by procuring for use the Village Hall at Kentisbeare.

The Village Hall is available for hire by any individual or organisation. The hiring income generated is used to provide and maintain the Hall, with any shortfall being made up through specific fundraising events and grants.

#### Review of activities

Overall income for the year amounted to £26,511 (£24,461 in 2023/2024). Hall lettings amounted to £18,518 (£17,190 in 2023/2024) and income from the energy tariff was £5,177 (£5,923 in 2023/2024).

There was an increase in general expenditure mainly due to replacing the oil heating burner and moving the oil tank at a cost of £15,232.

There was an overall deficit of income over expenditure of £8667 (£5,942 surplus in 2023/2024).

Capital expenditure amounted to £1,049 for a Scaffold Tower.

Net current assets totalled £32,790 as at 31<sup>st</sup> March 2025 (£39,880 as at 31<sup>st</sup> March 2024).

#### Reserves policy

The Committee seeks to maintain sufficient funds within the unrestricted General Purposes Fund to provide for ongoing commitments regarding the custodianship of the Hall.

The Restricted Property Fund carries the cost of the land and buildings at Kentisbeare Village Hall.

The hall maintenance reserve stood at £21328 at the beginning of the year and as there was an overall deficit for the year it was agreed by the committee not to make any transfers from the general purpose fund to the hall maintenance reserve.

#### Risk review

The Committee have considered the major risks to which the charity is exposed and is satisfied that insurance cover and hall management procedures are adequate to mitigate those risks.

D Snell  
Chairman  
21st May 2025



## INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE

This report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2025, which are set out on pages 4 to 8, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

### Respective Responsibilities of Trustees and Examiner

As members of the Management Committee you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under S145 of the Act and to state whether particular matters have come to my attention.

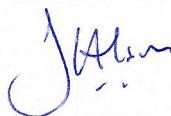
### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations for 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 I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

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

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



J H Ison  
Upper Howden  
Tiverton  
Devon

15th May 2025

KENTISBEARE VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST MARCH 2025

	<u>Unrestricted funds</u>				
	<u>General</u>	<u>Hall maintenance reserve</u>	<u>Restricted property fund</u>	<u>Total</u>	<u>2024</u>
	<u>(Note 3)</u>				
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME AND ENDOWMENTS</u>					
Charges for Hall Hire	18716			18716	17730
Fundraising Appeals	1079			1079	220
Interest receivable	539			539	530
Donations	0			0	58
Energy tariff	5177			5177	5923
Kentisbeare Parish Council	1000			1000	0
<u>TOTAL INCOME</u>	<u>26511</u>	<u>0</u>	<u>0</u>	<u>26511</u>	<u>24461</u>
<u>EXPENDITURE</u>					
<u>CHARITABLE ACTIVITIES</u>					
Replacing Heating Burner Etc.	15232			15232	0
Property Repairs	2543			2543	2997
Lighting and Heating	3664			3664	3684
Water	1006			1006	743
Insurance	1039			1039	969
Cleaning and Premises supervisor	4159			4159	3782
Equipment Repairs and Renewals	661			661	1380
Postage, Stationery and Printing	160			160	113
Sundries	2188			2188	1947
Donations Village Playground	1900			1900	0
Depreciation	2626			2626	2904
<u>TOTAL EXPENDITURE</u>	<u>35178</u>	<u>0</u>	<u>0</u>	<u>35178</u>	<u>18519</u>
<u>NET INCOME/EXPENDITURE</u>	<u>-8667</u>	<u>0</u>	<u>0</u>	<u>-8667</u>	<u>5942</u>
Transfers between funds				0	0
Fund balances brought forward	35012	21328	325631	381971	376029
<u>FUND BALANCES carried forward</u>	<u>26345</u>	<u>21328</u>	<u>325631</u>	<u>373304</u>	<u>381971</u>

KENTISBEARE VILLAGE HALL

BALANCE SHEET AS AT 31ST MARCH 2025

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	4				
Freehold Property			325631		325631
Fixtures, Fittings and Equipment			<u>14883</u>		<u>16460</u>
			340514		342091
<u>CURRENT ASSETS</u>					
Debtors and Prepayments	5	1429		891	
Cash at bank		14847		23014	
Cash in Hand		10		10	
Investment - Yorkshire Building Society		<u>16654</u>		<u>16115</u>	
		32940		40030	
<u>CURRENT LIABILITIES</u>					
<u>Creditors and Receipts in advance</u>	6	<u>150</u>		<u>150</u>	
<u>NET CURRENT ASSETS</u>			<u>32790</u>		<u>39880</u>
			<u>373304</u>		<u>376029</u>
<u>REPRESENTED BY:-</u>	7				
Unrestricted funds					
General Purposes Fund		26345		35012	
Designated Hall Maintenance Reserve		<u>21328</u>		<u>21328</u>	
			47673		56340
Restricted Property Fund			<u>325631</u>		<u>325631</u>
			<u>373304</u>		<u>381971</u>

## KENTISBEARE VILLAGE HALL

### NOTES TO THE ACCOUNTS FOR THE YEAR TO 31st MARCH 2025

#### 1. ACCOUNTING POLICIES

##### General

These accounts have been prepared under the historic cost convention and 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 16th July 2014 and with the Charities Act 2011.

##### Income

Hall letting income and income from investments is included when receivable. The proceeds of fundraising and voluntary income by way of donations and gifts are included in full when receivable. The value of services provided by volunteers has not been included.

##### Expenditure

Expenditure is recognised in the period in which it is incurred.

##### Depreciation

No depreciation is provided on the freehold property (Kentisbeare Village Hall). It is the Committee's opinion that the property has a very long useful life and that its residual value is not materially different from the carrying amount in the balance sheet.

Depreciation is provided on fixtures, fittings and equipment at the rate of 15% on the reducing balance basis, having regard to the estimated useful lives of these fixed assets and their anticipated residual values.

#### 2. MANAGEMENT COMMITTEE

No members of the Management Committee were either remunerated or reimbursed any expenses during the year.

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

3. GENERAL FUND INCOME AND EXPENDITURE ACCOUNT

<u>2024</u>			<u>2025</u>	
£	£		£	£
		<u>INCOME</u>		
	17190	Hall Lettings		18518
	374	Storage and Hire of Equipment		32
	166	Hirer's liability insurance		166
	5923	Energy Tariff		5177
	58	Donations		0
	0	Kentisbeare Parish Council - Grant		1000
		<u>FUNDRAISING</u>		
	220	St Mary's Harvest Supper	179	
	0	Bingo Night	<u>900</u>	
	530	Building society interest		1079
				539
	<u>24461</u>			<u>26511</u>
		<u>Less EXPENDITURE:-</u>		
3782		Cleaning and Premises Supervisor	4159	
497		Refuse Collection	530	
3684		Lighting and Heating	3664	
743		Water	1006	
969		Insurance	1039	
2997		Property Maintenance	2543	
0		Replacing heating burner & moving oil tank	<u>15232</u>	
			28173	
		<u>GENERAL EXPENSES</u>		
1380		Equipment Repairs and Renewals	661	
113		Postages, Stationery and Printing	160	
50		Devon Communities Association	50	
155		Performing Rights Society licence	252	
603		Sundry Expenses	847	
180		Alcohol Licence	180	
462		EPC Assessment	0	
0		30th Hall Anniversary Celebration	329	
0		Donations -		
		Village playground cycle pump track	<u>1900</u>	
			4379	
		<u>DEPRECIATION</u> of Furniture, Fittings and		
		Equipment for the Year		<u>2626</u>
<u>2904</u>				
	<u>18519</u>			<u>35178</u>
	<u>5942</u>	<u>EXCESS /(DEFICIT) OF INCOME OVER EXPENDITURE</u>		
		<u>FOR THE YEAR</u>		<u>-8667</u>

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2025

4. FIXED ASSETS

	Freehold Property £	Fixtures Fittings and Equipment £
<u>Cost</u>		
As at 31st March 2024	325631	56731
Additions - Scaffold Tower	0	1049
	<u>325631</u>	<u>57780</u>
<u>Depreciation</u>		
As at 31st March 2024	0	40271
Charge for the Year	0	2626
	<u>0</u>	<u>42897</u>
Net Book Value - 31st March 2025	<u>325631</u>	<u>14883</u>
Net Book Value - 31st March 2024	<u>325631</u>	<u>16460</u>

5. DEBTORS AND PREPAYMENTS

	<u>2025</u> £	<u>2024</u> £
Hall Lettings	1099	891
Energy Tariff	0	0
Repayment due	330	
	<u>1429</u>	<u>891</u>

6. CREDITORS AND RECEIPTS IN ADVANCE

Hall Lettings deposits	150	150
	<u>150</u>	<u>150</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	14883	325631	340514
Current assets	32940	0	32940
Current liabilities	-150	0	-150
Long term liabilities	0	0	0
	<u>47673</u>	<u>325631</u>	<u>373304</u>

The restricted Property Fund is for expenditure on freehold property and shows the cost of Kentisbeare Village Hall which was transferred from Kentisbeare Community Hall Fund during the year ended 31st March 2000.

**KENTISBEARE VILLAGE HALL**

England & Wales - Charity number 1052482

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# Accounts

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KENTISBEARE VILLAGE HALL  
ANNUAL REPORT  
YEAR ENDED 31<sup>st</sup> MARCH 2022

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## KENTISBEARE VILLAGE HALL

### LEGAL AND ADMINISTRATIVE INFORMATION

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The charity is organised as an independent association of local residents, with a Management Committee comprising elected and representative members.

#### Management Committee

The members of the Management Committee during the year and their appointing body, where appropriate, were:

David Snell (Chairman)	PCC
Queenie Broom (Secretary)	Parish Council
Janet Wingrove (Treasurer)	Elected
Sue Newstead	Elected
Alan Durrant	Bellringers and Football Club
Melanie Shore-Quinain	Elected
Mary Goff	Ladies Group
Martin Disney	Elected
Jenny Saunders	Elected
Cyril Blackmore	Elected
Alison Bazley	Kentisbeare players
Heather Lamport	Voice Worx

Management Committee members are elected or appointed on an annual basis, with the officers being elected from the Committee.

#### Operation address

The Charity's address is Kentisbeare Village Hall, Kentisbeare, Cullompton, Devon.

#### Bankers

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#### Independent Examiner

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## KENTISBEARE VILLAGE HALL

### REPORT OF THE MANAGEMENT COMMITTEE

#### Objects

The object of the Charity is to provide, or assist in the provision, for the inhabitants of the Parish of Kentisbeare and the immediate neighbourhood, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants.

These objects are achieved by procuring for use the Village Hall at Kentisbeare.

The Village Hall is available for hire by any individual or organisation. The hiring income generated is used to provide and maintain the Hall, with any shortfall being made up through specific fundraising events and grants.

#### Review of activities

The hall reopened for hire in May 2021 after the Coronavirus restrictions.

The overall income for the year amounted to £26470 (£27144 in 2020/2021). Hall lettings amounted to £9640 (£260 in 2020/2021) and income from the energy tariff was £5203 (£3911 in 2020/2021).

COVID 19 Government grant funding of £10667 (£20565 in 2020/2021) was received from Mid Devon District Council and £407 (£1372 in 2020/2021) was received under the COVID 19 Job retention Scheme.

General expenditure increased from £9266 in 2020/2021 to £11064 mainly due to the hall reopening, in particular lighting and heating increased from £1174 to £2602 and cleaning and premises supervisor costs increased.

There was an overall surplus of income over expenditure of £12382 (£17051 in 2020/2021)

Capital expenditure amounted to £15476 for the purchase of a projector and sound system.

Net current assets remained constant at £38124 as at 31<sup>st</sup> March 2022 being £38194 as at 31<sup>st</sup> March 2021.

#### Reserves policy

The Committee seeks to maintain sufficient funds within the unrestricted General Purposes Fund to provide for ongoing commitments regarding the custodianship of the Hall.

The Restricted Property Fund carries the cost of the land and buildings at Kentisbeare Village Hall.

The hall maintenance reserve stood at £11328 at the beginning of the year and as there was an overall surplus for the year it was agreed by the committee to transfer £5000 from the general purpose fund to the hall maintenance reserve.

#### Risk review

The Committee have considered the major risks to which the charity is exposed and is satisfied that insurance cover and hall management procedures are adequate to mitigate those risks.

D Snell  
Chairman  
27<sup>th</sup> April 2022



## INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE

This report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2022, which are set out on pages 4 to 7, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

### Respective Responsibilities of Trustees and Examiner

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### Independent Examiner's Statement

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

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



J H Ison  
Upper Howden  
Tiverton  
Devon

25<sup>th</sup> April 2022

KENTISBEARE VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST MARCH 2022

	<u>Unrestricted funds</u>				
	General	Hall maintenance reserve	Restricted property fund	Total	2021
	(Note 3)				
	£	£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
Charges for Hall Hire	9939			9939	295
Fundraising Appeals	188			188	0
Interest receivable	66			66	1
Donations	0			0	0
Energy tariff	5203			5203	3911
Kentisbeare Parish Council	0			0	1000
COVID - MDDC Grants	10667			10667	20565
- Job Retention Scheme	407			407	1372
<u>TOTAL INCOME</u>	<u>26470</u>	<u>0</u>	<u>0</u>	<u>26470</u>	<u>27144</u>
<u>EXPENDITURE</u>					
<u>CHARITABLE ACTIVITIES</u>					
Property Repairs	3278			3278	4172
Lighting and Heating	2602			2602	1174
Water	199			199	222
Insurance	861			861	767
Cleaning and Premises supervisor	2721			2721	1938
Equipment Repairs and Renewals	0			0	303
Postage, Stationery and Printing	107			107	84
Sundries	1296			1296	606
Depreciation	3024			3024	827
<u>TOTAL EXPENDITURE</u>	<u>14088</u>	<u>0</u>	<u>0</u>	<u>14088</u>	<u>10093</u>
<u>NET INCOME/EXPENDITURE</u>	12382	0	0	12382	17051
Transfers between funds	-5000	5000		0	0
Fund balances brought forward	31550	11328	325631	368509	351458
<u>FUND BALANCES carried forward</u>	<u>38932</u>	<u>16328</u>	<u>325631</u>	<u>380891</u>	<u>368509</u>

KENTISBEARE VILLAGE HALL

BALANCE SHEET AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	4				
Freehold Property			325631		325631
Fixtures, Fittings and Equipment			<u>17136</u>		<u>4684</u>
			342767		330315
<u>CURRENT ASSETS</u>					
Debtors and Prepayments	5	1590		0	
Cash at bank		21191		37917	
Cash in Hand		10		10	
Investment - Yorkshire Building Society		<u>15333</u>		<u>267</u>	
		38124		20316	
<u>CURRENT LIABILITIES</u>					
<u>Creditors and Receipts in advance</u>	6	<u>0</u>		<u>0</u>	
<u>NET CURRENT ASSETS</u>			<u>38124</u>		<u>20316</u>
			<u>380891</u>		<u>351458</u>
<u>REPRESENTED BY:-</u>	7				
Unrestricted funds					
General Purposes Fund		38932		31550	
Designated Hall Maintenance Reserve		16328		11328	
		<u>55260</u>		<u>42878</u>	
Restricted Property Fund			<u>325631</u>		<u>325631</u>
			<u>380891</u>		<u>351458</u>

## KENTISBEARE VILLAGE HALL

### NOTES TO THE ACCOUNTS FOR THE YEAR TO 31st MARCH 2022

#### 1. ACCOUNTING POLICIES

##### General

These accounts have been prepared under the historic cost convention and 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 16th July 2014 and with the Charities Act 2011.

##### Income

Hall letting income and income from investments is included when receivable. The proceeds of fundraising and voluntary income by way of donations and gifts are included in full when receivable. The value of services provided by volunteers has not been included.

##### Expenditure

Expenditure is recognised in the period in which it is incurred.

##### Depreciation

No depreciation is provided on the freehold property (Kentisbeare Village Hall). It is the Committee's opinion that the property has a very long useful life and that its residual value is not materially different from the carrying amount in the balance sheet.

Depreciation is provided on fixtures, fittings and equipment at the rate of 15% on the reducing balance basis, having regard to the estimated useful lives of these fixed assets and their anticipated residual values.

#### 2. MANAGEMENT COMMITTEE

No members of the Management Committee were either remunerated or reimbursed any expenses during the year.

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. GENERAL FUND INCOME AND EXPENDITURE ACCOUNT

<u>2021</u>			<u>2022</u>		
£	£		£	£	£
		<u>INCOME</u>			
	260	Hall Lettings			9640
	35	Hire of Equipment			194
	0	Hirer's liability insurance			105
	3911	Energy Tariff			5203
	0	Donations			0
	1000	Kentisbeare Parish Council - Grant			0
	20565	COVID - MDDC Grants			10667
	1372	- Job Retention Scheme			407
		<u>FUNDRAISING</u>			
	0	St Mary's Harvest Supper			188
	1	Building society interest			66
	<u>27144</u>				<u>26470</u>
		<u>Less EXPENDITURE:-</u>			
1938		Cleaning and Premises Supervisor		2721	
252		Refuse Collection		469	
1174		Lighting and Heating		2602	
222		Water		199	
767		Insurance		861	
4172		Property Maintenance		3278	
				<u>10130</u>	
		<u>GENERAL EXPENSES</u>			
303		Equipment Repairs and Renewals	0		
84		Postages, Stationery and Printing	107		
50		Devon Communities Association	50		
0		Performing Rights Society licence	186		
304		Sundry Expenses	411		
0		Alcohol Licence	180		
				934	
		<u>DEPRECIATION</u> of Furniture, Fittings and Equipment for the Year		<u>3024</u>	
<u>827</u>					
	<u>10093</u>				<u>14088</u>
	<u>17051</u>	<u>EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR</u>			<u>12382</u>

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2022

4. FIXED ASSETS

	<u>Freehold Property</u> £	<u>Fixtures Fittings and Equipment</u> £
<u>Cost</u>		
As at 31st March 2021	325631	36457
Additions	0	15476
	<u>325631</u>	<u>51933</u>
<u>Depreciation</u>		
As at 31st March 2021	0	31773
Charge for the Year	0	3024
	<u>0</u>	<u>34797</u>
Net Book Value - 31st March 2022	<u>325631</u>	<u>17136</u>
Net Book Value - 31st March 2021	<u>325631</u>	<u>4684</u>
	<u>2022</u>	<u>2021</u>

5. DEBTORS AND PREPAYMENTS

	£	£
Hall Lettings	1590	0
Energy Tariff	0	0
	<u>1590</u>	<u>0</u>

6. CREDITORS AND RECEIPTS IN ADVANCE

Hall Lettings deposits	0	0
	<u>0</u>	<u>0</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total Funds</u> £
Tangible fixed assets	17136	325631	342767
Current assets	38124	0	38124
Current liabilities	0	0	0
Long term liabilities	0	0	0
	<u>55260</u>	<u>325631</u>	<u>380891</u>

The restricted Property Fund is for expenditure on freehold property and shows the cost of Kentisbeare Village Hall which was transferred from Kentisbeare Community Hall Fund during the year ended 31st March 2000.

**KENTISBEARE VILLAGE HALL**

England & Wales - Charity number 1052482

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# Accounts

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KENTISBEARE VILLAGE HALL  
ANNUAL REPORT  
YEAR ENDED 31<sup>st</sup> MARCH 2021

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## KENTISBEARE VILLAGE HALL

### LEGAL AND ADMINISTRATIVE INFORMATION

#### Status

The organisation is a charitable trust established by Trust Deed dated 25<sup>th</sup> April 1995. The Charity Commission registration number is 1052482.

The charity is organised as an independent association of local residents, with a Management Committee comprising elected and representative members.

#### Management Committee

The members of the Management Committee during the year and their appointing body, where appropriate, were:

David Snell (Chairman)	PCC
Queenie Broom (Secretary)	Parish Council
Janet Wingrove (Treasurer)	Elected
Sue Newstead	Elected
Alan Durrant	Bellringers and Football Club
Melanie Shore-Quinain	Elected
Mary Goff	Ladies Group
Martin Disney	Elected
Jenny Saunders	Elected
Cyril Blackmore	Elected
Jenny Patton to October 2020	Kentisbeare players
Heather Lamport	Voice Worx

Management Committee members are elected or appointed on an annual basis, with the officers being elected from the Committee.

#### Operation address

The Charity's address is Kentisbeare Village Hall, Kentisbeare, Cullompton, Devon.

#### Bankers

The Charity's bankers are Lloyds TSB Plc, Tiverton, Devon.

#### Independent Examiner

J H Ison, Upper Howden, Tiverton, Devon. EX16 5PB.

## KENTISBEARE VILLAGE HALL

### REPORT OF THE MANAGEMENT COMMITTEE

#### Objects

The object of the Charity is to provide, or assist in the provision, for the inhabitants of the Parish of Kentisbeare and the immediate neighbourhood, facilities for recreation and other leisure time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants.

These objects are achieved by procuring for use the Village Hall at Kentisbeare.

The Village Hall is available for hire by any individual or organisation. The hiring income generated is used to provide and maintain the Hall, with any shortfall being made up through specific fundraising events and grants.

#### Review of activities

The hall was closed for the major part of the year due to the Coronavirus restrictions. The hall was only available for hire for a short period during the summer/autumn of 2020. Hence, the income from hall lettings for the year amounted to only £260 (£15653 in 2019/2020).

Income from the energy tariff was £3911 (£4658 in 2019/2020) and £1000 was received from Kentisbeare Parish Council.

COVID 19 Government grant funding of £20565 was received from Mid Devon District Council and £1372 was received under the COVID 19 Job Retention Scheme.

General expenditure was kept to a minimum during the year, with the exception of increased expenditure on property maintenance and electrical repairs and upgrading. These factors resulted in an overall surplus of income over expenditure of £17051 (£13638 in 2019/2020).

Net current assets have increased from £20316 as at 31<sup>st</sup> March 2020 to £38194 as at 31<sup>st</sup> March 2021.

#### Reserves policy

The Committee seeks to maintain sufficient funds within the unrestricted General Purposes Fund to provide for ongoing commitments regarding the custodianship of the Hall.

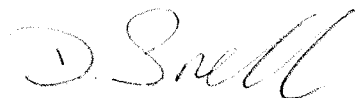
The Restricted Property Fund carries the cost of the land and buildings at Kentisbeare Village Hall.

The hall maintenance reserve stood at £6328 at the beginning of the year and as there was an overall surplus for the year it was agreed by the committee to transfer £5000 from the general purpose fund to the hall maintenance reserve.

#### Risk review

The Committee have considered the major risks to which the charity is exposed and is satisfied that insurance cover and hall management procedures are adequate to mitigate those risks.

D Snell  
Chairman  
14<sup>th</sup> May 2021



## INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE

This report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2021, which are set out on pages 4 to 7, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

### Respective Responsibilities of Trustees and Examiner

As members of the Management Committee you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under S145 of the Act and to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations for 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 I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

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

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



J H Ison  
Upper Howden  
Tiverton  
Devon

17<sup>th</sup> May 2021

KENTISBEARE VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST MARCH 2021

	<u>Unrestricted funds</u>				
	<u>General</u>	<u>Hall maintenance reserve</u>	<u>Restricted property fund</u>	<u>Total</u>	<u>2020</u>
	(Note 3)				
	£	£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
Charges for Hall Hire	295			295	15653
Fundraising Appeals	0			0	221
Interest receivable	1			1	1
Donations	0			0	515
Energy tariff	3911			3911	4658
Kentisbeare Parish Council	1000			1000	4000
COVID - MDDC Grants	20565			20565	
- Job Retention Scheme	1372			1372	
<u>TOTAL INCOME</u>	<u>27144</u>	<u>0</u>	<u>0</u>	<u>27144</u>	<u>25048</u>
<u>EXPENDITURE</u>					
<u>CHARITABLE ACTIVITIES</u>					
Property Repairs	4172			4172	2028
Lighting and Heating	1174			1174	2525
Water	222			222	566
Insurance	767			767	738
Cleaning and Premises supervisor	1938			1938	2286
Equipment Repairs and Renewals	303			303	853
Postage, Stationery and Printing	84			84	128
Sundries	606			606	1314
Depreciation	827			827	972
<u>TOTAL EXPENDITURE</u>	<u>10093</u>	<u>0</u>	<u>0</u>	<u>10093</u>	<u>11410</u>
<u>NET INCOME/EXPENDITURE</u>	17051	0	0	17051	13638
Transfers between funds	-5000	5000		0	0
Fund balances brought forward	19499	6328	325631	351458	337820
<u>FUND BALANCES carried forward</u>	<u>31550</u>	<u>11328</u>	<u>325631</u>	<u>368509</u>	<u>351458</u>

KENTISBEARE VILLAGE HALL

BALANCE SHEET AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	4				
Freehold Property			325631		325631
Fixtures, Fittings and Equipment			<u>4684</u>		<u>5511</u>
			330315		331142
<u>CURRENT ASSETS</u>					
Debtors and Prepayments	5		0		1122
Cash at bank			37917		18918
Cash in Hand			10		10
Investment - Yorkshire Building Society			<u>267</u>		<u>266</u>
			38194		20316
<u>CURRENT LIABILITIES</u>					
<u>Creditors and Receipts in advance</u>	6		<u>0</u>		<u>0</u>
<u>NET CURRENT ASSETS</u>			<u>38194</u>		<u>20316</u>
			<u>368509</u>		<u>351458</u>
<u>REPRESENTED BY:-</u>	7				
Unrestricted funds					
General Purposes Fund			31550		19499
Designated Hall Maintenance Reserve			<u>11328</u>		<u>6328</u>
			42878		25827
Restricted Property Fund			<u>325631</u>		<u>325631</u>
			<u>368509</u>		<u>351458</u>

## KENTISBEARE VILLAGE HALL

### NOTES TO THE ACCOUNTS FOR THE YEAR TO 31st MARCH 2021

#### 1. ACCOUNTING POLICIES

##### General

These accounts have been prepared under the historic cost convention and 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 16th July 2014 and with the Charities Act 2011.

##### Income

Hall letting income and income from investments is included when receivable. The proceeds of fundraising and voluntary income by way of donations and gifts are included in full when receivable. The value of services provided by volunteers has not been included.

##### Expenditure

Expenditure is recognised in the period in which it is incurred.

##### Depreciation

No depreciation is provided on the freehold property (Kentisbeare Village Hall). It is the Committee's opinion that the property has a very long useful life and that its residual value is not materially different from the carrying amount in the balance sheet.

Depreciation is provided on fixtures, fittings and equipment at the rate of 15% on the reducing balance basis, having regard to the estimated useful lives of these fixed assets and their anticipated residual values.

#### 2. MANAGEMENT COMMITTEE

No members of the Management Committee were either remunerated or reimbursed any expenses during the year.

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

3. GENERAL FUND INCOME AND EXPENDITURE ACCOUNT

<u>2020</u>			<u>2021</u>		
£	£		£	£	£
		<u>INCOME</u>			
	15415	Hall Lettings			260
	100	Hire of Equipment			35
	138	Hirer's liability insurance			0
	4658	Energy Tariff			3911
	515	Donations			0
	4000	Kentisbeare Parish Council - Grant			1000
		COVID - MDDC Grants			20565
		- Job Retention Scheme			1372
		<u>FUNDRAISING</u>			
	221	St Mary's Harvest Supper		0	
	221				0
	1	Building society interest			1
	<u>25048</u>			<u>27144</u>	
		<u>Less EXPENDITURE:-</u>			
2286		Cleaning and Premises Supervisor		1938	
448		Refuse Collection		252	
2525		Lighting and Heating		1174	
566		Water		222	
738		Insurance		767	
2028		Property Maintenance		4172	
				<u>8525</u>	
		<u>GENERAL EXPENSES</u>			
853		Equipment Repairs and Renewals	303		
128		Postages, Stationery and Printing	84		
50		Devon Communities Association	50		
135		Performing Rights Society licence	0		
501		Sundry Expenses	304		
180		Alcohol Licence	0		
				741	
	972	<u>DEPRECIATION</u> of Furniture, Fittings and Equipment for the Year		<u>827</u>	
	<u>11410</u>				<u>10093</u>
	<u>13638</u>	<u>EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR</u>			<u>17051</u>

KENTISBEARE VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31ST MARCH 2021

4. FIXED ASSETS

	Freehold Property £	Fixtures Fittings and Equipment £
<u>Cost</u>		
As at 31st March 2020	325631	36457
Additions	0	0
	<u>325631</u>	<u>36457</u>
<u>Depreciation</u>		
As at 31st March 2020	0	30946
Charge for the Year	0	827
	<u>0</u>	<u>31773</u>
Net Book Value - 31st March 2021	<u>325631</u>	<u>4684</u>
Net Book Value - 31st March 2020	<u>325631</u>	<u>5111</u>
	<u>2021</u>	<u>2020</u>

5. DEBTORS AND PREPAYMENTS

	£	£
Hall Lettings	0	278
Energy Tariff	0	844
	<u>0</u>	<u>1122</u>

6. CREDITORS AND RECEIPTS IN ADVANCE

Hall Lettings deposits	0	0
	<u>0</u>	<u>0</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	4684	325631	330315
Current assets	38194	0	38194
Current liabilities	0	0	0
Long term liabilities	0	0	0
	<u>42878</u>	<u>325631</u>	<u>368509</u>

The restricted Property Fund is for expenditure on freehold property and shows the cost of Kentisbeare Village Hall which was transferred from Kentisbeare Community Hall Fund during the year ended 31st March 2000.