

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
BATHEASTON NEW VILLAGE HALL

Cass Accounting Ltd.
20 Goodwood Way
Copen Park South
Chippenham
Wiltshire
SN14 0SY

Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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 activities are, when appropriate, to supervise the fund raising for and the design and specification of a new village hall, to build the hall and manage the building on completion.

The Trustees have due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. The focus of the charity's activities is obtaining further funding for the building of a new village hall and all work preparatory to the building of the said hall. This will benefit persons of all ages in the locality of Bathcaston.

OBJECTIVES AND ACTIVITIES
Significant activities

This has been an extremely eventful year which has seen us eventually achieve our ambition to build a new village hall for Bath Easton.

By early 2020, after the building contract had been put out to public tender, which involved four local builders, Sage Developments Ltd (Sage) had been selected. The JCT building contract between BNVI and Sage was finalised; the Building Agreement, 99 year lease and building compound agreement were all agreed with the Church; and on July 24th 2020 the ground breaking ceremony took place with Jacob Rees Mogg officiating.

The COVID pandemic was present throughout the build, affecting material costs and availability, and the health of the labour force.

At the year end we had spent £318,566 on the build including professional costs. This figure has been taken from July 2020 ie the point at which the Trustees had certainly that the project would continue in its present form, having re-designed the building and finalised negotiations with the Church.

Immediately after work commenced drainage became a major challenge; the retaining wall had to be increased in size to support the sloping land at the rear of the hall and it was decided to increase the depth of the foundations to take account of ground conditions. All of these challenges were dealt with.

Our fundraising efforts have been hugely successful. We delivered over 1,100 envelopes to all of the parish residents suggesting ways they could contribute to this wonderful project and they have been very generous donating over £82,000 during the year. Having already benefited from Patsy Townsend's legacy and other donations from the community over the years, we started to approach other grant making bodies that support community capital projects. As at the year end this had resulted in £75,435 of grants.

We took Councillor Kevin Guy, the Leader of Bath and North East Somerset Council and Councillor Richard Samuel on a guided tour of the site and they were so impressed they suggested we apply for a contribution from the Community Infrastructure Levy monies. This resulted in a £100,000 grant which we received after the year end.

The Trustees suffered a terrible blow in July 2021 when our good friend and fellow Trustee Brin Johnson sadly passed away. Brin had, over many years, put an enormous amount of time, effort and passion into getting the project almost to completion. By July 2021 the majority of the required funding had been raised thanks largely to Brin's expertise and we are very pleased he saw the result of that. He will be missed.

We are all very impressed with the standard of workmanship and materials that have gone into the hall, it is a top quality building.

At the time of this report, having agreed the final cost of the build with Sage, the Trustees are focussed on setting up the hall for operations and are pleased that there are already confirmed hires.

We look forward to a vibrant and diverse timetable of activities.

ACHIEVEMENT AND PERFORMANCE**Fundraising activities**

Fundraising and donations amounted to £157,853 during the year.

FINANCIAL REVIEW**Reserves policy**

The charity holds in reserves monies to achieve its aims. The Trustees envisage such monies to be held for a number of years before fully utilised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 March 2010 and registered as a charity on 17 May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

New Trustees are recruited by existing Trustees of the charity and appointed at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 07198428 (England and Wales)

Registered Charity number 1141946

Registered office 31 Morris Lane

Bath

BA1 7PR

Trustees

G Riley (Chairman)

P Burcombe

R Foreman (Treasurer)

M Corbett

S Packer

C McCarthy

P Fear

Company Secretary

M Townley

Independent Examiner

T R Case FCA RSC

Institute of Chartered Accountants England & Wales

Case Accounting Ltd.

20 Goodwood Way

Cepen Park South

Chippenham

Wiltshire

SN14 0SY

Approved by order of the board of trustees on 16 Dec 2021 and signed on its behalf by:

G Riley (Chairman) - Trustee

Independent examiner's report to the Trustees of Batheaston New Village Hall ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Can Atunly (CA)

T R Case FCA BSc
Institute of Chartered Accountants England & Wales
Case Accounting Ltd.
20 Goodwood Way
Copen Park South
Chippenham
Wiltshire
SN14 0SY
Date: 16 Dec 2021

BATHEASTON NEW VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
Unrestricted fund	£	£
Total funds		
INCOME AND ENDOWMENTS FROM		
Notes		
2	155,165	3,402
Donations and legacies		
3	2,688	2,477
Other trading activities		
4	3,175	7,694
Investment income		
Total	161,028	13,573
EXPENDITURE ON		
5	5,529	1,381
Raising funds		
6	1,933	57,259
Charitable activities		
New Village Hall		
Other	-	65
Total	7,462	58,705
NET INCOME/(EXPENDITURE)		
	153,566	(45,132)
RECONCILIATION OF FUNDS		
Total funds brought forward		
	520,618	565,750
TOTAL FUNDS CARRIED FORWARD		
	674,184	520,618

The notes form part of these financial statements

	Notes	2021 Total funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	318,566	-
CURRENT ASSETS			
Debtors	11	2,428	10,167
Cash at bank and in hand		353,550	525,175
		355,978	535,342
CREDITORS			
Amounts falling due within one year	12	(360)	(14,724)
NET CURRENT ASSETS		355,618	520,618
TOTAL ASSETS LESS CURRENT LIABILITIES		674,184	520,618
NET ASSETS		674,184	520,618
FUNDS			
Unrestricted funds	13	674,184	520,618
TOTAL FUNDS		674,184	520,618

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
 (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
 (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2021 and were signed on its behalf by:


G Riley (Chairman) Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Long leasehold - in accordance with the property lease

Tangible fixed assets are recognised at cost. Only costs considered to be directly related to the new village hall have been capitalised.

Taxation

The charity is exempt from corporation 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.

		2021		2020	
		£	155,165	£	3,402
2.	DONATIONS AND LEGACIES				
	Donations				
3.	OTHER TRADING ACTIVITIES				
	Fundraising events		2,688		2,477
			£		£
			2021		2020
4.	INVESTMENT INCOME				
	Interest receivable		3,175		7,694
			£		£
			2021		2020
5.	RAISING FUNDS				
	Other trading activities				
	Fundraising		5,529		1,381
			£		£
			2021		2020
6.	CHARITABLE ACTIVITIES COSTS				
	Direct Costs (see note 7)		1,016		1,933
	Support costs (see note 7)		£		£
			1,016		1,933
7.	SUPPORT COSTS				
	New Village Hall		917		1,016
	Management		155		£
	Finance		44		£
	Governance costs		817		£
	Totals		1,016		£
8.	TRUSTEES' REMUNERATION AND BENEFITS				
	There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.				
	Trustees' expenses				
	There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.				

		Unrestricted fund	<u>£</u>
9.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies	3,402	
	Other trading activities	2,477	
	Investment income	7,694	
	Total	13,573	
	EXPENDITURE ON		
	Raising funds	1,381	
	Charitable activities New Village Hall	57,259	
	Other	65	
	Total	58,705	
	NET INCOME/(EXPENDITURE)	(45,132)	
	RECONCILIATION OF FUNDS		
	Total funds brought forward	565,750	
	TOTAL FUNDS CARRIED FORWARD	520,618	
10.	TANGIBLE FIXED ASSETS		
	COST		
	Additions	318,566	
	NET BOOK VALUE	318,566	
	At 31 March 2021		
	At 31 March 2020	-	

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020	
	Pledges	-	2,325	
	VAT	1,702	3,494	
	Accrued investment income	726	4,348	
		<u>2,428</u>	<u>10,167</u>	
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021	2020	
	Trade creditors	-	14,514	
	Accrued expenses	360	210	
		<u>360</u>	<u>14,724</u>	
13.	MOVEMENT IN FUNDS			
		At	At	
		movement	movement	
		in funds	in funds	
		£	£	
	Unrestricted funds	520,618	674,184	
	General fund	520,618	674,184	
		<u>520,618</u>	<u>674,184</u>	
	TOTAL FUNDS			
		161,028	153,566	
		<u>161,028</u>	<u>153,566</u>	
	Net movement in funds, included in the above are as follows:			
		Incoming	Resources	
		resources	expended	
		£	£	
	Unrestricted funds	161,028	(7,462)	
	General fund	161,028	(7,462)	
		<u>161,028</u>	<u>(7,462)</u>	
	TOTAL FUNDS			
		565,750	(45,132)	
		<u>565,750</u>	<u>(45,132)</u>	
	Unrestricted funds	565,750	(45,132)	
	General fund	565,750	(45,132)	
		<u>565,750</u>	<u>(45,132)</u>	
	TOTAL FUNDS			
		520,618	674,184	
		<u>520,618</u>	<u>674,184</u>	

Comparatives for movement in funds

13. MOVEMENT IN FUNDS - continued

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

Unrestricted funds	General fund	TOTAL FUNDS		
		Incoming resources	Resources expended	Movement in funds
		£	£	£
		13,573	(58,705)	(45,132)
		13,573	(58,705)	(45,132)

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

Unrestricted funds	General fund	TOTAL FUNDS		
		At 1.4.19	Net movement in funds	At 31.3.21
		£	£	£
		565,750	108,434	674,184
		565,750	108,434	674,184

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

Unrestricted funds	General fund	TOTAL FUNDS		
		Incoming resources	Resources expended	Movement in funds
		£	£	£
		174,601	(66,167)	108,434
		174,601	(66,167)	108,434

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.