

BRIDGERULE VILLAGE HALL LTD

England & Wales · Charity number 1150738

Details

Other names BRIDGERULE VILLAGE HALL

Status Registered

Legal form Charitable company

Company number [08255689](#)

Registered 2013-02-07

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

Contact

Address Bridgerule Village Hall
The Green
Bridgerule
Holsworthy
Devon
EX22 7DZ

Phone 01288381801

Email admin@bridgerulevillagehall.co.uk

Website www.bridgerulevillagehall.co.uk

Activities

Objects: TO PROVIDE, MAINTAIN AND OPERATE A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF BRIDGERULE AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING THE USE OF THE PROPERTY FOR MEETINGS, LECTURES AND CLASSES OR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: To provide, maintain and operate a village hall for the use of inhabitants of the Parish of Bridgerule and the surrounding area including the use of the property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-11	£38,363	£56,610	-	-
2023-11-11	£33,474	£48,561	-	-
2022-11-11	£22,331	£40,218	-	-
2021-11-11	£50,523	£9,808	-	-
2020-11-11	£16,768	£10,349	-	-

Trustees

Name	Role	Appointed
Kevin Bowditch	Chair	2020-08-21
Alan Quilter		2017-01-17
SHEILA ANN CHOLWILL		2013-01-21

BRIDGERULE VILLAGE HALL LTD

England & Wales - Charity number 1150738

Accounts

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A Company Limited by Guarantee)

Legal and Administrative Information
for the Year Ended 11 November 2024

Charity Number	1150738	
Company Number	08255689 (England & Wales)	
Business Address & Registered Office	Bridgerule Village Hall The Green Bridgerule Holsworthy Devon EX22 7DZ	
Trustees	Mr K J Bowditch Mr C Hitchings Mr A P Quilter Mrs S A Cholwill	Hon. Treasurer
Secretary	Mrs S A Cholwill	
Accountants & Independent Examiners	AM Fanson FCA Chartered Accountants Trelawney Court 25a Lynstone Rd Bude Cornwall EX23 8LR	
Bankers	NatWest Bank 11 The Square Holsworthy Devon EX22 6DU	

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report)
for the year ended 11 November 2024

The trustees present their annual report and financial statements of the charity for the year ended 11 November 2024. They have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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)

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 October 2012. The charity 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 £1.

Recruitment and appointment of new trustees

Trustees are nominated and appointed at the AGM. Trustees are required to retire annually by rotation and can be reappointed to serve a further term.

Induction and training of new trustees

New trustees will be appointed by the members and will be trained by existing trustees and members.

Organisation structure

The members meet throughout the year when major decisions concerning the charity are made. The day to day running of the charity is carried out by the members.

Public benefit statement

As trustees of the charity we have complied with the duty in Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Bridgerule Village Hall is operated by the charity for the use of inhabitants of the Parish of Bridgerule and the surrounding area in accordance with its objectives. We use the Charity Commission model memorandum and Articles of association as our guide to operations.

The hall has remained available throughout this year as much as possible for use by local inhabitants.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report)
for the year ended 11 November 2024

The charity is raising funds via rentals, grant applications and donations to proceed with the continued refurbishment and general upkeep of the Hall. Bridgerule Village Hall continues to be a popular charitable facility made available to the community and beyond

The hall is used by classes and local clubs on a weekly basis for table tennis, philates, short mat bowls, dog obedience classes and art and craft sessions. In the winter months the table tennis club use the hall for their league games,

About 40 retired members of the community meet every two weeks for a Coffee Club

The refurbishment of the Hall commenced in 2013. Phase 1 included work in the main hall including new windows, replastering, insulation, decorating and a new ceiling. Phase 2 included new toilets (including disabled facilities), a new meeting room, kitchen and bar area. New shutters, new entrance, foyer and Post Office area replacement of all remaining windows and decoration. Phase 3 includes a new extension housing a table and chair store, cleaning store, back toilet and refurbishment of back kitchen. The old theatre store has been refurbished and after receiving a Lottery grant the main hall roof was replaced and a new façade fitted at the front of the building and concrete floor laid. A new heating system was installed.

Risk management

The trustees have a duty to re+view the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The management committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To provide, maintain and operate a village hall for the use by inhabitants of the Parish of Bridgerule and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, including the use of the property for meetings, lectures and classes or other forms

BRIDGERULE VILLAGE HALL LTD

of recreation and leisure time occupation in the interests of social welfare and with the aim of improving the conditions of life for said inhabitants.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report)
for the year ended 11 November 2024

The members of the charity have operated a successful booking system and have maintained the hall to a good standard. The level of bookings has been steady with several organisations using the hall regularly.

The Parish Council of Bridgerule hold the village hall as custodian trustee and Bridgerule Village Hall Ltd is entitled to use the village hall for its charitable purposes under a deed of trust.

Achievement and performance

The charity was provided the full service as stated in its objectives.

The refurbishment of Bridgerule Village Hall has gradually improved the hall facilities and provide extra space for new activities to utilise.

Future Developments

The charity continues to support the build of a new Community Village Shop and continues to be a hub providing a range of facilities to the local community. While the shop was under construction it utilised the bank account of the village hall. When the shop opened in May 2024 transfers were made for each entity to account for such transactions'.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (incorporating the Directors' Report)
for the year ended 11 November 2024

Statement of Trustees Responsibilities

The charity trustees are responsible for preparing a trustee annual report and financial statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the applicable charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed subject to any material departure disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will carry in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report has been prepared in accordance with the special provisions Part 15 of the Companies Act 2006 relating to small companies

Approved by the board of Trustees on 5/8/25 signed on its behalf
by [Signature] K. BOWDITCH CHAIR

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Independent Examiner's Report to the Trustees of Bridgerule Village Hall Ltd
for the year ended 11 November 2024

Report on the accounts of charitable company for the year ended 11 November 2024

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) 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 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination. It is my responsibility to;

- x Examine the accounts under section 145 of the 2011 Act
- x Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- x To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by 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 the trustees concerning any such matters. The procedures undertaken do not provide all evidence which 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 statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements:

- x To keep accounting records in accordance with section 386 of the Companies Act 2006 and
- x To prepare accounts which accord with the accounting records, comply with requirements of section 396 of the Companies Act 2006 and with the method and

BRIDGERULE VILLAGE HALL LTD

principles of the Statement of Recommended Practice: Accounting and Reporting
by Charities

Bridgerule Village Hall Ltd
(A company limited by guarantee)

**Independent Examiner's Report to the Trustees of Bridgerule Village Hall Ltd
for the year ended 11 November 2024**

x The financial statements do comply with the applicable requirements concerning the form and content of the accounts set out in 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 the 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 financial statements to be reached

AM Fanson FCA
Trelaney Court
25a Lynstone Rd
Bude
Cornwall
EX23 8LR



Handwritten signature in red ink, dated 17/11/24.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Consolidated Statement of Financial Activities
(including consolidated income and expenditure accounts)
for the year ended 11 November 2024

	Note	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income					
Voluntary income					
Donations					50
Compensation					30
					80
Activities for generating funds		0		0	80
Fundraising events		1782		1782	2904
Deposit account interest	3	173		173	97
Incoming resources from charitable activities					
Hire of hall & heating		7972		7972	7130
Shop grants	14		26600	26600	12350
Shop fundraising and donations					3383
Shop share sales					6350
Coronation grants					680
Other grants		1836		1836	500
					500
Total income		9808	26600	36408	30393
Expenditure		11763	26600	38363	33394
Charitable activities					
Rates and water		597		597	463
Insurance		581		581	690
Light and heat		2929		2929	1173
Sundries		220		220	618
Shop costs			41379	41379	35758
Shop legal fees					771
Coronation expenses					780
Repairs and maintenance		2719		2719	449
Internet		582		582	440
Depreciation		6573		6573	6768
					6768
Governance costs		14201	41379	55580	47910
Independent Examiner's fee		1030		1030	651

BRIDGERULE VILLAGE HALL LTD

Total expenditure	15231	41379	56610	48561
Net income/expenditure net movement in funds	-3468	-14779	-18247	-15167
Gross transfer between funds				
Total funds b/f	137274	6350	143624	158711
Total funds c/f	133806	-8429	125377	143544

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on subsequent pages form an integral part of these financial statements

BRIDGERULE VILLAGE HALL LTD

Consolidated Balance Sheet as at 11 November 2024

	2024	2023
	£	£
Fixed assets		
Tangible assets	95465	102038
Current assets		
Cash at home and in bank	30862	42150
Creditors		
Amounts falling due within one year	950	564
Net current assets	29912	41586
Total assets less current liabilities	125377	143624
FUNDS		
Restricted income funds	6350	6350
Unrestricted income funds	119027	137274
Total funds	125377	143624

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 11 November 2024.

Members have not required the company to obtain an audit of its financial statements for the year ended 11 November 2024 in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of section 394 and 395 and which *otherwise comply with* the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

BRIDGERULE VILLAGE HALL LTD

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to companies and subject to the small companies regime.

The financial statements were approved by the board on^{5th August}.....2025 and signed on i
behalf by:

Mr C Hitchings -trustee C Hitchings KJ Bowditch Mr KJ Bowditch - trustee

Mrs S A Cholwill - trustee S.A. Cholwill AP Quilter Mr AP Quilter - trustee

The notes on subsequent pages form an integral part of these financial statements

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the financial statements
for the year ended 11 November 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 Charities Act 2011 and Companies Act 2006. The Charity is a Public Benefit Entity as described by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows

The accounts are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Income Recognition

All income is recognised once the Charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional on the delivery of a specific performance the charity are recognised after the charity becomes unconditionally entitled to the grant

Investment income is included when receivable.

No incoming resources are included in the Statement of Financial Activities net of expenditure

Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the financial statements for the year ended 11 November 2024

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings statement of financial activities.

Charitable comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs comprise the costs associated with regulatory and compliance compiling the charity's financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, as follows

Improvements to property	=straight line over 25 years
Fixtures and fittings	= 25% reducing balance

Impairment reviews are undertaken when there are factors present to suggest that the value of the assets may have been impaired.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of trustees.

Restricted funds can only be used for particular restricted purposes within the the objectives 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.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the financial statements
for the year ended 11 November 2024

2 Activities for generating funds

Fundraising events (unrestricted funds)

2024	2023
£	£

1782	2904
------	------

3 Investment income

Deposit account interest

2024	2023
£	£

173	97
-----	----

4. Net incoming/(outgoing) Resources

Net incoming/(outgoing) resources is stated after charging
Depreciation

2024	2023
£	£

6573	6768
------	------

Accountancy and independent examiner's fee

1030	651
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5. Trustee Expenses

During the year trustees had no reimbursed expenses in the year (2023 - Nil)

6. Trustees remuneration and benefits

There was no trustee remuneration, other benefits or reimbursed expenses for the year ended 11 November 2024 nor for the previous year.

7. Taxation

The charity is exempt from corporation tax on its charitable activities.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall
(A company limited by guarantee)

Notes to the financial statements
for the year ended 11 November 2024

8. Tangible fixed assets	Improvement to property £	Fixtures £	Total £
Cost			
At 12 November 2023	13559	149687	163246
Additions			
At 11 November 2024	13559	149687	163246
Depreciation			
At 12 November 2023	11218	49990	61208
Charge for the year	586	5987	6573
At 11 November 2024	11804	55977	67781
Net book value			
At 11 November 2024	1755	93710	95465
At 11 November 2023	2341	99697	102038
9. Creditors: amounts falling due within one year			
Other Creditors			103
Accruals		950	460
10. Movement in funds	Net	Transfers	

BRIDGERULE VILLAGE HALL LTD

	At 12/11/23	movement in funds	between funds	At 11/11/24
	£	£	£	£
Unrestricted funds	137274	-3468		133806
General funds				
Restricted funds	6350	-14779		-8429
	143624	-18247		125377

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

	Incoming Resources	Outgoing Resources	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11763	-15231	-3468
Restricted funds	26600	-41379	-14779
	38363	-56610	-18247

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

12. Company limited by guarantee

Bridgerule Village Hall is a company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up the liability in respect of the guarantee is limited to £1 per member.

13. Employees

There were no employees during the year. Operations are run solely by volunteers.

BRIDGERULE VILLAGE HALL LTD

Bridgerule Village Hall
(A company limited by guarantee)

Notes to the financial statements
for the year ended 11 November 2024

14. Restricted funds

The income funds of the charity include restricted funds comprising the balance of donations and grants held on trust for specific reasons.

	Movement				
	Balance	Incoming	Resource	Transfer	Balance at
	12-Nov-23	source	expanded	between	11-Nov-24
Village Hall Shop		26600	-41379	14779	
Shop share fund	6350				6350
	6350	26600	-41379	14779	6350

BRIDGERULE VILLAGE HALL LTD

England & Wales - Charity number 1150738

Accounts

Company registered number: 08255689

Charity registered number: 1150738

**Bridgerule Village Hall Ltd
(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements
for the Year Ended 11 November 2023**

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Contents of the Trustees' Report and Financial Statements
for the Year Ended 11 November 2023

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Bridgerule Village Hall Ltd
(A company limited by guarantee)

Legal and Administrative Information
for the Year Ended 11 November 2023

CHARITY NUMBER	1150738
COMPANY NUMBER	08255689 (England & Wales)
BUSINESS ADDRESS & REGISTERED OFFICE	Bridgerule Village Hall The Green Bridgerule Holsworthy Devon EX22 7DZ
TRUSTEES	Mr K J Bowditch Mr C Hitchings Mr A P Quilter Mrs S A Cholwill Hon. Treasurer
SECRETARY	Mrs S A Cholwill
ACCOUNTANTS & INDEPENDENT EXAMINERS	Azets 1 Fry Street Holsworthy Devon EX22 6DY
BANKERS	Natwest Bank 11 The Square Holsworthy Devon EX22 6DU

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (Incorporating the Directors' Report)
for the Year Ended 11 November 2023

The trustees present their annual report and financial statements of the charity for the year ended 11th November 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 October 2012. The charity is governed under its Article of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Trustees are nominated and appointed at the annual general meeting. Trustees are required to retire annually by rotation and can be reappointed to serve a further term.

Induction and training of new trustees

New trustees will be appointed by the members and will be trained by the existing trustees and members.

Organisational structure

The members meet throughout the year when major decisions concerning the charity are made. The day to day running of the charity is carried out by the members.

Public benefit statement

As trustees of the charity we have complied with the duty in Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Bridgerule Village Hall is operated by the charity for the use of the inhabitants of the Parish of Bridgerule and the surrounding area in accordance with its objectives. We use the charity commission model memorandum and articles of association as our guide to operations.

The hall has remained available throughout this year as much as possible for use by local inhabitants wishing to use it.

The charity is raising funds via rentals, grant applications and donations to proceed with the continued refurbishment and general upkeep.

The refurbishment of Bridgerule Village Hall commenced in 2013. Phase 1 was completed in 2013. Phase 1 included work in the main hall including new windows, re-plastering, insulation and decorating and a new ceiling. Phase 2 was completed in 2014. Phase 2 included new toilets, a new disabled toilet, a new meeting room, kitchen and bar area, new shutters, a new entrance, foyer and Post Office area, replacement of all the remaining windows and decoration of these areas. Phase 3 was started in 2015. Phase 3 includes a new extension housing a chair and table store, cleaning store and back toilet and refurbishment of back kitchen which is all complete. The old theatre store refurbishment was completed in 2018 with a new roof, new plaster and floor and blocking up the external doorway. New inside entrance doors were also fitted to the main hall in this period. In 2019 after receiving a grant from the Lottery, the roof of the main hall was completely replaced and a brand new façade at the front of the building fitted, together with lights. New low level wall lights were also fitted in the main hall and new concrete flooring was also done under the outside façade.

In 2020 the re-roofing works were completed and a new heating system was installed.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Bridgerule Village Hall Ltd

Report of the Trustees (Incorporating the Directors' Report) for the Year Ended 11 November 2023

The management committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To provide, maintain and operate a village hall for the use of inhabitants of the Parish of Bridgerule and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, including the use of the property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for said inhabitants.

Significant activities

The members of the charity have operated a successful booking system and have maintained the hall to a good standard. The bookings have been boosted by a promotion to increase local awareness of the improved facilities offered by the hall. In addition to the rental income the charity has received numerous donations and grants.

The Parish Council of Bridgerule hold the village hall as custodian trustee and Bridgerule Village Hall Ltd is entitled to use the village hall for its charitable purposes under a deed of trust.

Achievement and Performance

The charity has provided the full service as stated in its objectives.

The refurbishment of Bridgerule Village Hall will gradually improve the hall facilities and provide extra space for new activities to take place.

Financial Review

Reserves policy

The net incoming resources for the period amounted to negative £15,087 of which £541 was the amount attributable to general reserves and £14,546 was the amount attributable to restricted reserves. Total reserves at 11 November 2023 were £143,624 of which £137,274 were general reserves and £6,350 were restricted reserves.

The trustees considered the charity's funds to be adequate to fulfil its charitable objectives.

The members have established a policy whereby surplus funds not committed are to be held as unrestricted funds.

Principal funding sources

The charity's principal sources of funding are from rentals for use of the hall, donations and grants.

Investment policy and objectives

Funds are not required for immediate use are kept in the charity's instant access reserve account to gather more interest.

Future Developments

The Charity continues to support the build of a new Community Village Shop, and to continue to be a hub and provide facilities to the local community.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (Incorporating the Directors' Report)
for the Year Ended 11 November 2023

Statement of Trustees Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report has been prepared in accordance with the special provisions Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 April 2024 and signed on its behalf by

Mr K J Bowditch - Trustee

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Independent Examiners Report to the Trustees of Bridgerule Village Hall Ltd
for the Year Ended 11 November 2023

I report on the accounts of the charitable company for the year ended 11 November 2023, which are set out on pages 7 - 12.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purpose of company law) 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 needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to;

- Examine the accounts under section 145 of the 2011 Act,
- 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 my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practise: Accounting and Reporting by Charities.
- the financial statements do 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.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Independent Examiners Report to the Trustees of Bridgerule Village Hall Ltd
for the Year Ended 11 November 2023

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 financial statements to be reached.

Azets
1 Fry Street
Holsworthy
Devon
EX22 6DY

Date 15 April 2024

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Consolidated Statement of Financial Activities
(including consolidated income and expenditure account)
for the Year Ended 11 November 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income					
Voluntary income					
Donations		50	-	50	53
Compensation		30	-	30	-
		<u>80</u>	<u>-</u>	<u>80</u>	<u>53</u>
Activities for generating funds					
Fundraising events	2	2,904	-	2,904	4,147
		<u>2,904</u>	<u>-</u>	<u>2,904</u>	<u>4,147</u>
Investment income					
Deposit account interest	3	97	-	97	14
Incoming resources from charitable activities					
Hire of hall		7,130	-	7,130	7,450
Play park grants		-	-	-	5,000
Shop grants	14	-	12,350	12,350	-
Shop fundraising and donations	14	-	3,383	3,383	-
Shop share sales	14	-	6,350	6,350	-
Jubilee Celebration grants		-	-	-	2,000
Coronation Celebration grants		-	680	680	-
Government Coronavirus small business grant		-	-	-	2,667
Other Grants		500	-	500	1,000
		<u>7,630</u>	<u>22,763</u>	<u>30,393</u>	<u>18,117</u>
Total income		<u>10,711</u>	<u>22,763</u>	<u>33,474</u>	<u>22,331</u>
Expenditure					
Charitable activities					
Rates and water		462	-	462	524
Insurance		690	-	690	652
Light and heat		1,173	-	1,173	744
Sundries		618	-	618	193
Play Park Equipment - donation		-	-	-	26,789
Jubilee Celebration expenses		-	-	-	1,922
Shop costs		-	35,758	35,758	-
Shop legal fees		-	771	771	-
Coronation Celebration expenses		-	780	780	-
Fundraising event costs		-	-	-	550
Repairs and maintenance		449	-	449	1,453
Internet		440	-	440	-
Depreciation		6,768	-	6,768	6,945
		<u>10,601</u>	<u>37,309</u>	<u>47,910</u>	<u>39,772</u>
				-	-
Governance costs					
Independent Examiner's fee		651	-	651	447
Total expenditure		<u>11,251</u>	<u>37,309</u>	<u>48,561</u>	<u>40,219</u>

Net income/(expenditure) and net movement in funds for the year		(541)	(14,546)	(15,087)	(17,888)
Gross transfer between funds	10	(2,898)	2,898	-	-
Total funds brought forward		140,713	17,998	158,711	176,598
Total funds carried forward		137,274	6,350	143,624	158,710

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on page 9 - 12 form an integral part of these financial statements

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Consolidated Balance Sheet
as at 11 November 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	8		102,038		108,556
Current assets					
Cash at bank and in hand		42,150		50,576	
		<u>42,150</u>		<u>50,576</u>	
Creditors					
Amounts falling due within one year	9	(563)		(420)	
Net current assets			41,587		50,156
Total assets less current liabilities			<u>143,624</u>		<u>158,711</u>
Funds					
	10		6,350		17,998
Restricted income funds			137,274		140,713
Unrestricted income funds					
Total funds			<u>143,624</u>		<u>158,711</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the Year Ended 11 November 2023

The members have not required the company to obtain an audit of its financial statements for the year ended 11 November 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to companies and subject to the small companies' regime.

The financial statements were approved by the board on 15 April 2024 and signed on its behalf by:

Mr C Hitchings
Trustee

Mr K J Bowditch
Trustee

Mrs S A Cholwill
Trustee

Mr A P Quilter
Trustee

The notes on page 9 - 12 form an integral part of these financial statements

Notes to the Financial Statements
for the Year Ended 11 November 2023

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with 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, Charities Act 2011 and the Companies Act 2006. The Charity is a Public Benefit Entity as described by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

No incoming resources are included in the Statement of Financial Activities net of expenditure.

Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs comprise the costs associated with regulatory and compliance matters including compiling the charity's financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at the cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, as follows:

Improvements to property	- Straight line over 25 years
Fixtures and fittings	- 25% reducing balance

Impairment reviews are undertaken when there are factors present to suggest that the value of assets may have been impaired.

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 objectives 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 purposes of each fund is included in the notes to the financial statements.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2023

2 Activities for generating funds

	2023	2022
	£	£
Johnny Cowling Fundraiser for Shop (restricted funds)	-	2,048
Fund raising events (unrestricted funds)	2,904	2,099
	<u>2,904</u>	<u>4,147</u>

3 Investment Income

	2023	2022
	£	£
Deposit account interest	97	14
	<u>97</u>	<u>14</u>

4 Net Incoming/(Outgoing) Resources

Net incoming/(outgoing) resources is stated after charging:

	2023	2022
	£	£
Depreciation	6,768	6,945
Accountancy and independent examiners fees	651	447

5 Trustee Expenses

During the year trustees had no reimbursed expenses in the year (2022 - Nil).

6 Trustees remuneration and benefits

There were no trustees remuneration, other benefits or reimbursed expenses for the year ended 11 November 2023 nor for the year ended 11 November 2022.

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2023

8 Tangible Fixed Assets

	Fixtures & Fittings	Improvements to property £	Total £
Cost			
At 12 November 2022	13,309	149,687	162,996
Additions	250	-	250
At 11 November 2023	<u>13,559</u>	<u>149,687</u>	<u>163,246</u>
Depreciation			
At 12 November 2022	10,437	44,003	54,440
Charge for the year	781	5,987	6,768
At 11 November 2023	<u>11,218</u>	<u>49,990</u>	<u>61,208</u>
Net book value			
At 11 November 2023	<u>2,341</u>	<u>99,697</u>	<u>102,038</u>
At 11 November 2022	<u>2,872</u>	<u>105,684</u>	<u>108,556</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	103	-
Accruals	460	420
	<u>563</u>	<u>420</u>

10 Movement in funds

	At 12.11.22 £	Net movement in funds £	Transfers between funds £	At 11.11.23 £
Unrestricted funds	140,713	(541)	(2,898)	137,274
General fund				
Restricted funds	17,998	(14,546)	2,898	6,350
	<u>158,711</u>	<u>(15,087)</u>	<u>-</u>	<u>143,624</u>

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2023

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

	Incoming Resources £	Outgoing Resources £	Movement in funds £
Unrestricted funds	10,711	(11,251)	(541)
General Fund			
Restricted funds	22,763	(37,309)	(14,546)
	<u>33,474</u>	<u>(48,561)</u>	<u>(15,087)</u>

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

12 **Company Limited by Guarantee**

Bridgerule Village Hall Ltd is a company Limited by guarantee and accordingly does not have share capital.

In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member.

13 **Employees**

There were no employees during the year

14 **Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpected balance of donations and grants held on trust for specific purposes:

	Movement in				
	Balance at 12 November 2022	Incoming sources	Resources expanded	Transfer between funds	Balance at 11 November 2023
Village hall shop	17,998	15,733	(36,529)	2,798	-
Village shop share fund	-	6,350	-	-	6,350
Coronation celebration	-	680	(780)	100	-
	<u>17,998</u>	<u>22,763</u>	<u>(37,309)</u>	<u>2,898</u>	<u>6,350</u>

The restricted funds held at the year end related to the Village Shop share funds, which were banked in the Hall bank account. These funds are to be transferred to the Village shop in due course.

BRIDGERULE VILLAGE HALL LTD

England & Wales - Charity number 1150738

Accounts

Company registered number: 08255689

Charity registered number: 1150738

Bridgerule Village Hall Ltd
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements
for the Year Ended 11 November 2021

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Contents of the Trustees' Report and Financial Statements
for the Year Ended 11 November 2021

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Legal and Administrative Information
for the Year Ended 11 November 2021

CHARITY NUMBER	1150738
COMPANY NUMBER	08255689 (England & Wales)
BUSINESS ADDRESS & REGISTERED OFFICE	Bridgerule Village Hall The Green Bridgerule Holsworthy Devon EX22 7DZ
TRUSTEES	Mr K J Bowditch Mr C Hitchings Mr A P Quilter Mrs S A Cholwill Hon. Treasurer
SECRETARY	Mrs S A Cholwill
ACCOUNTANTS & INDEPENDENT EXAMINERS	Azets 1 Fry Street Holsworthy Devon EX22 6DY
BANKERS	Natwest Bank 11 The Square Holsworthy Devon EX22 6DU

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (Incorporating the Directors' Report)
for the Year Ended 11 November 2021

The trustees present their annual report and financial statements of the charity for the year ended 11th November 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 October 2012. The charity is governed under its Article of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Trustees are nominated and appointed at the annual general meeting. Trustees are required to retire annually by rotation and can be reappointed to serve a further term.

Induction and training of new trustees

New trustees will be appointed by the members and will be trained by the existing trustees and members.

Organisational structure

The members meet throughout the year when major decisions concerning the charity are made. The day to day running of the charity is carried out by the members.

Public benefit statement

As trustees of the charity we have complied with the duty in Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Bridgerule Village Hall is operated by the charity for the use of the inhabitants of the Parish of Bridgerule and the surrounding area in accordance with its objectives. We use the charity commission model memorandum and articles of association as our guide to operations.

The hall has remained available throughout this year as much as possible for use by local inhabitants wishing to use it. However as a result of the Covid-19 pandemic there have been large periods where the hall has had to close inline with government guidance.

The charity is raising funds via rentals, grant applications and donations to proceed with the continued refurbishment.

The refurbishment of Bridgerule Village Hall commenced in 2013. Phase 1 was completed in 2013. Phase 1 included work in the main hall including new windows, re-plastering, insulation and decorating and a new ceiling. Phase 2 was completed in 2014. Phase 2 included new toilets, a new disabled toilet, a new meeting room, kitchen and bar area, new shutters, a new entrance, foyer and Post Office area, replacement of all the remaining windows and decoration of these areas. Phase 3 was started in 2015. Phase 3 includes a new extension housing a chair and table store, cleaning store and back toilet and refurbishment of back kitchen which is all complete. The old theatre store refurbishment was completed in 2018 with a new roof, new plaster and floor and blocking up the external doorway. New inside entrance doors were also fitted to the main hall in this period. In 2019 after receiving a grant from the Lottery, the roof of the main hall was completely replaced and a brand new façade at the front of the building fitted, together with lights. New low level wall lights were also fitted in the main hall and new concrete flooring was also done under the outside façade.

In 2020 the re-roofing works were completed and a new heating system was installed.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (Incorporating the Directors' Report)
for the Year Ended 11 November 2021

The management committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To provide, maintain and operate a village hall for the use of inhabitants of the Parish of Bridgerule and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, including the use of the property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for said inhabitants.

Significant activities

The members of the charity have operated a successful booking system and have maintained the hall to a good standard. The bookings have been boosted by a promotion to increase local awareness of the improved facilities offered by the hall. In addition to the rental income the charity has received numerous donations and grants.

The Parish Council of Bridgerule hold the village hall as custodian trustee and Bridgerule Village Hall Ltd is entitled to use the village hall for its charitable purposes under a deed of trust.

Achievement and Performance

The charity has provided the full service as stated in its objectives.

The refurbishment of Bridgerule Village Hall will gradually improve the hall facilities and provide extra space for new activities to take place.

Financial Review

Reserves policy

The net incoming resources for the period amounted to £40,715 of which £12,315 was the amount attributable to general reserves and £28,400 was the amount attributable to restricted reserves. Total reserves at 11 November 2021 were £176,598 of which £148,198 were general reserves and £28,400 were restricted reserves.

The trustees considered the charity's funds to be adequate to fulfil its charitable objectives.

The members have established a policy whereby surplus funds not committed are to be held as unrestricted funds.

Principal funding sources

The charity's principal sources of funding are from rentals for use of the hall, donations and grants.

Investment policy and objectives

Funds are not required for immediate use are kept in the charity's instant access reserve account to gather more interest.

Future Developments

The Charity will be purchasing some play equipment for the village park next to the village hall.

The Charity is going to help fund the build of a Community Village Shop which is then planned to be run independently by another organisation.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Report of the Trustees (Incorporating the Directors' Report)
for the Year Ended 11 November 2021

Statement of Trustees Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report has been prepared in accordance with the special provisions Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16/05/22. and signed on its behalf by



Mr K J Bowditch - Trustee

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Independent Examiners Report to the Trustees of Bridgerule Village Hall Ltd
for the Year Ended 11 November 2021

I report on the accounts of the charitable company for the year ended 11 November 2021, which are set out on pages 7 - 12.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purpose of company law) 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 needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to;

- Examine the accounts under section 145 of the 2011 Act,
- 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 my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:

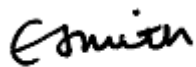
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

**Independent Examiners Report to the Trustees of Bridgerule Village Hall Ltd
for the Year Ended 11 November 2021**

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Elizabeth Smith ACA, FCCA, CTA
Azets
1 Fry Street
Holworthy
Devon
EX22 6DY

Date 17th May 2022

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Consolidated Statement of Financial Activities
(including consolidated income and expenditure account)
for the Year Ended 11 November 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income					
Voluntary income					
Donations		376	-	376	1,142
Compensation		-	-	-	50
		<u>376</u>	<u>-</u>	<u>376</u>	<u>1,192</u>
Activities for generating funds					
Fundraising events	2	38	-	38	2,218
		<u>38</u>	<u>-</u>	<u>38</u>	<u>2,218</u>
Investment income					
Deposit account interest	3	1	-	1	11
Incoming resources from charitable activities					
Hire of hall		3,328	-	3,328	2,747
Play park grants			11,900	11,900	-
Shop grants			16,500	16,500	-
Government Coronavirus small business grant		17,431	-	17,431	10,000
Other Grants		950	-	950	600
		<u>21,709</u>	<u>28,400</u>	<u>50,109</u>	<u>13,347</u>
Total income		<u>22,123</u>	<u>28,400</u>	<u>50,523</u>	<u>16,768</u>
Expenditure					
Charitable activities					
Rates and water		121	-	121	183
Insurance		610	-	610	564
Light and heat	-	4	-	4	825
Sundries		653	-	653	535
Repairs and maintenance		776	-	776	934
Depreciation		7,264	-	7,264	6,944
		<u>9,420</u>	<u>-</u>	<u>9,420</u>	<u>9,986</u>
Governance costs					
Independent Examiner's fee		388	-	388	363
Total expenditure		<u>9,808</u>	<u>-</u>	<u>9,808</u>	<u>10,349</u>
Net income/(expenditure) and net movement in funds for the year		<u>12,315</u>	<u>28,400</u>	<u>40,715</u>	<u>6,419</u>
Gross transfer between funds	10				-
Total funds brought forward		135,883	-	135,883	129,463
Total funds carried forward		<u>148,198</u>	<u>28,400</u>	<u>176,598</u>	<u>135,883</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on page 9 - 12 form an integral part of these financial statements

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Consolidated Balance Sheet
as at 11 November 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	8		115,500		116,795
Current assets					
Cash at bank and in hand		64,280		19,458	
		<u>64,280</u>		<u>19,458</u>	
Creditors					
Amounts falling due within one year	9	<u>(3,183)</u>		<u>(370)</u>	
Net current assets			61,098		19,088
Total assets less current liabilities			<u>176,598</u>		<u>135,883</u>
Funds					
	10		28,400		-
Restricted income funds			148,198		135,883
Unrestricted income funds					
Total funds			<u>176,598</u>		<u>135,883</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the Year Ended 11 November 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 11 November 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with section 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 company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to companies and subject to the small companies' regime.

The financial statements were approved by the board on . 16/05/22 ... and signed on its behalf by:



Mr C Hitchings
Trustee



Mr K J Bowditch
Trustee

Mrs S A Cholwill
Trustee



Mr A P Quilter
Trustee



The notes on page 9 - 12 form an integral part of these financial statements

Notes to the Financial Statements
for the Year Ended 11 November 2021

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with 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, Charities Act 2011 and the Companies Act 2006. The Charity is a Public Benefit Entity as described by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

No incoming resources are included in the Statement of Financial Activities net of expenditure.

Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs comprise the costs associated with regulatory and compliance matters including compiling the charity's financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at the cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, as follows:

Improvements to property	- Straight line over 25 years
Fixtures and fittings	- 25% reducing balance

Impairment reviews are undertaken when there are factors present to suggest that the value of assets may have been impaired.

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 objectives 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 purposes of each fund is included in the notes to the financial statements.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2021

2 Activities for generating funds

	2021	2020
	£	£
Fund raising events	38	2,218

3 Investment Income

	2021	2020
	£	£
Deposit account interest	1	11

4 Net Incoming/(Outgoing) Resources

Net incoming/(outgoing) resources is stated after charging:

	2021	2020
	£	£
Depreciation	7,264	6,944
Accountancy and independent examiners fees	388	363

5 Trustee Expenses

During the year trustees had no reimbursed expenses in the year (2020 - Nil).

6 Trustees remuneration and benefits

There were no trustees remuneration, other benefits or reimbursed expenses for the year ended 11 November 2021 nor for the year ended 11 November 2020.

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2021

8 Tangible Fixed Assets

	Fixtures & Fittings	Improvements to property £	Total £
Cost			
At 12 November 2020	11,582	145,445	157,027
Additions	1,727	4,242	5,970
At 11 November 2021	13,309	149,687	162,997
Depreciation			
At 12 November 2020	8,204	32,029	40,232
Charge for the year	1,277	5,987	7,264
At 11 November 2021	9,481	38,016	47,496
Net book value			
At 11 November 2021	3,829	111,671	115,500
At 11 November 2020	3,379	113,416	116,794

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	2,798	-
Accruals	385	370
	3,183	370

10 Movement in funds

	At 12.11.20 £	Net movement in funds £	Transfers between funds £	At 11.11.21 £
Unrestricted funds				
General fund	135,883	12,315	-	148,198
Restricted funds				
	-	28,400	-	28,400
	135,883	40,715	-	176,598

Bridgerule Village Hall Ltd
(A company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 11 November 2021

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

	Incoming Resources £	Outgoing Resources £	Movement in funds £
Unrestricted funds			
General Fund	22,123	(9,808)	12,315
Restricted funds			
	28,400	-	28,400
	<u>50,523</u>	<u>(9,808)</u>	<u>40,715</u>

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

- 12 **Company Limited by Guarantee**

Bridgerule Village Hall Ltd is a company Limited by guarantee and accordingly does not have share capital.

In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member.

- 13 **Employees**

There were no employees during the year