

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1169090

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
BERRYNARBOR MANOR HALL TRUST

Stevens & Willey
Chartered Certified Accountants
Grenville House
9 Boutport Street
Barnstaple
Devon
EX31 1TZ

BERRY NARBOR MANOR HALL TRUST
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FOR THE YEAR ENDED 31 MARCH 2021

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BERRYNARBOR MANOR HALL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 objective of the charity is to maintain and present in good order the Berrynarbor Manor Hall for use of the inhabitants of the Parish of Berrynarbor. Without distinction of political, religious or other opinions including use for meetings, entertainments, lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the inhabitants.

FINANCIAL REVIEW

Financial position

In common with every other organisation the COVID pandemic has impacted hugely on the normal running of the Berrynarbor Manor Hall during the year

From an operational point of view the initial lockdown affected all users of the facility including the School, Preschool, and all the Community user groups, however in line with later government guidance both school and preschool were able to reopen and revert to normal usage. The community groups in the main took the decision to remain closed for the majority of the period.

As regards the financial impact of COVID the trust has been fortunate as its regular rental from the School / Preschool / Mens Institute has been maintained but it has not been able to fundraise as it would do normally and has not achieved the anticipated income from the regular user groups. This loss of income has been offset by the receipt of the government Retail, Hospitality and Leisure Grant and the reduction in running costs as a consequence of the partial closure of the Main Hall.

In summary Covid has negatively impacted on the ability of the Trust to support the local community in the way it would have wished but due to the receipt of the government grant there has been little impact from a financial point of view.

Reserves policy

The income and property must be applied solely towards the promotion of the objectives and aims of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BERRYNARBOR MANOR HALL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Every charity trustee must be a natural person. A trustee cannot be appointed if they are under the age of 16 years. At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee.

There should not be more than 5 elected trustees, 5 appointed trustees and 3 co-opted trustees. No trustee appointment may be made in excess of this provision.

Apart from the first charity trustees, every elected trustee must be appointed for a term of 2 years at an annual general meeting. At the first annual general meeting the 4 first charity trustees must retire from office but can stand for re-election.

Berrynarbor Parish Council, Berrynarbor Parochial Church Council, Berrynarbor Pre-School, Berrynarbor Men's Institute and Berrynarbor Primary School (constituted as the West Berry Federation), known as the appointing bodies, may each appoint one trustee. The person appointed by the appointing bodies do not need to be a member of the appointing body.

The charity trustees may appoint no more than 3 co-opted trustees to undertake a particular task or who bring a particular skill to the charity trustees. When making such an appointment the charity trustees must record in the minutes the reason for the appointment. Any person appointed will cease to be a trustee at the commencement of the next annual general meeting.

There must be at least 3 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

Decision making

Any decision can be made either at a meeting of the charity trustees or by resolution in writing or electronic form agreed by all of the charity trustees.

Induction and training of new trustees

The charity will provide to each new trustee on or before their appointment a copy of the current version of the constitution and a copy of the CIO's latest Trustees' annual report and statement of accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1169090

Registered office

The Retreat
Sterridge Valley
Berrynarbor
ILFRACOMBE
EX34 9TB

BERRYNARBOR MANOR HALL TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

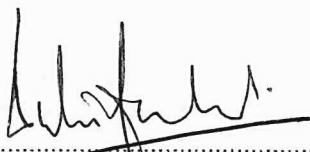
Trustees

Ms K Coppin
Mr A Hamilton
Mr M Johns
Mrs J J Fairchild
Mrs C Denham
Mrs S Gleeson

Independent Examiner

Stevens & Willey
Chartered Certified Accountants
Grenville House
9 Boutport Street
Barnstaple
Devon
EX31 1TZ

Approved by order of the board of trustees on 21.7.2021 and signed on its behalf by:



.....
Mrs J J Fairchild - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERRYNARBOR MANOR HALL TRUST

Independent examiner's report to the trustees of Berrynarbor Manor Hall Trust ('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.



Nick Beaumont
Stevens & Willey
Chartered Certified Accountants
Grenville House
9 Boutport Street
Barnstaple
EX31 1TZ

Date: 09 August 2021

BERRYNARBOR MANOR HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,254	5,863
Charitable activities			
Manor Hall hire		8,425	17,314
Investment income	2	6	39
Total		20,685	23,216
EXPENDITURE ON			
Charitable activities			
Manor Hall hire		9,025	37,367
NET INCOME/(EXPENDITURE)		11,660	(14,151)
RECONCILIATION OF FUNDS			
Total funds brought forward		11,684	25,835
TOTAL FUNDS CARRIED FORWARD		23,344	11,684

The notes on page 0 form part of these financial statements

BERRY NARBOR MANOR HALL TRUST

BALANCE SHEET 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		23,884	12,224
CREDITORS			
Amounts falling due within one year	4	(540)	(540)
NET CURRENT ASSETS		<u>23,344</u>	<u>11,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		23,344	11,684
NET ASSETS		<u>23,344</u>	<u>11,684</u>
FUNDS	5		
Unrestricted funds		23,344	11,684
TOTAL FUNDS		<u>23,344</u>	<u>11,684</u>

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

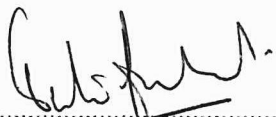
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

BERRYNARBOR MANOR HALL TRUST

BALANCE SHEET - continued
31 MARCH 2021

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 21.7.2021 and were signed on its behalf by:



Mrs J J Fairchild - Trustee



Mr A Hamilton - Trustee

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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.

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.

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	6	39

3. 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

In the year the charity reimbursed expenses of £31 to Mr M Johns, £64 to Mr A Hamilton and £167 to Mrs J Fairchild.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	540	540

5. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	11,684	11,660	23,344
TOTAL FUNDS	11,684	11,660	23,344

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	20,685	(9,025)	11,660
TOTAL FUNDS	20,685	(9,025)	11,660

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	25,835	(14,151)	11,684
TOTAL FUNDS	<u>25,835</u>	<u>(14,151)</u>	<u>11,684</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,216	(37,367)	(14,151)
TOTAL FUNDS	<u>23,216</u>	<u>(37,367)</u>	<u>(14,151)</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	25,835	(2,491)	23,344
TOTAL FUNDS	<u>25,835</u>	<u>(2,491)</u>	<u>23,344</u>

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,901	(46,392)	(2,491)
TOTAL FUNDS	<u>43,901</u>	<u>(46,392)</u>	<u>(2,491)</u>

6. RELATED PARTY DISCLOSURES

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

BERRYNARBOR MANOR HALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	350	863
Grants	11,904	5,000
	<u>12,254</u>	<u>5,863</u>
Investment income		
Deposit account interest	6	39
Charitable activities		
Parish room - school	1,440	1,350
Manor house - pre-school/MI	5,664	4,551
Main hall - regular hire	1,161	5,404
Main hall - ad hoc hire	160	1,901
Fund raising	-	4,108
	<u>8,425</u>	<u>17,314</u>
Total incoming resources	20,685	23,216
EXPENDITURE		
Charitable activities		
Insurance	1,465	1,463
Utilities	2,480	6,045
Sundries	64	1,545
Projects	2,284	23,926
Maintenance, health and safety	527	2,145
Licence fee	152	368
Cleaner costs	1,320	1,320
Cleaning supplies	73	15
	<u>8,365</u>	<u>36,827</u>
Support costs		
Governance costs		
Accountancy and legal fees	660	540

This page does not form part of the statutory financial statements

BERRYHARBOR MANOR HALL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Total resources expended	<u>9,025</u>	<u>37,367</u>
Net income/(expenditure)	<u><u>11,660</u></u>	<u><u>(14,151)</u></u>

This page does not form part of the statutory financial statements

THE BERRY NARBOR MANOR HALL TRUST

Analysis of Project Expenditure for the Year Ended 31 March 2021

	31/03/21	31/03/20
	£	£
PROJECTS		
Windows	1,804	3,484
Floor	-	14,475
Redecoration	-	2,200
Shed	-	2,610
Tablecloths	-	377
Heater Guards	-	780
Scaffolding	480	-
	<u>2,284</u>	<u>23,926</u>