

REGISTERED COMPANY NUMBER: CE008742 (England and Wales)
REGISTERED CHARITY NUMBER: 1169090

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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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BERRYNARBOR MANOR HALL TRUST (REGISTERED NUMBER: CE008742)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

FINANCIAL REVIEW

Financial position

The regular rental income from the School / Preschool / Mens Institute has remained consistent with the prior year and it is pleasing to report that the regular hire of the hall has seen an increase of over £4,000. In the twelve months to 31 March 2023 the ability to generate income from fundraising has continued to rise due to the easing of restrictions that had previously been in place due to Covid. However the increased income generated during the year has not been sufficient to cover the loss of grants received and increased expenditure, particularly resulting from the higher maintenance and repair costs incurred in the year.

The charity trustees also wish to acknowledge the higher utility costs over the year which have increased from £4,927 to £8,087. A three-year relatively cheap tariff with the previous electricity and gas supplier ceased in May 2022. Due to the higher long-term fixed tariffs in the market at that time it was considered prudent to enter into short-term contracts with different suppliers until the price of longer-term fixed tariffs would become cheaper. The higher energy prices in the industry have therefore had a detrimental effect on the charity's expenditure in the year to 31 March 2023 and into the next financial year.

Reserves policy

The accumulated reserves 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.

It registered as a Community Interest Organisation (CIO) on 8 September 2016.

BERRYNARBOR MANOR HALL TRUST (REGISTERED NUMBER: CE008742)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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

CE008742 (England and Wales)

Registered Charity number

1169090

Registered office

The Retreat
Sterridge Valley
Berrynarbor
ILFRACOMBE
EX34 9TB

BERRYNARBOR MANOR HALL TRUST (REGISTERED NUMBER: CE008742)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Mr A Hamilton

Mr M Johns

Mrs J J Fairchild

Mrs C Denham (resigned 15/6/22)

Mrs S Gleeson

Mrs Y Francis

Mrs P Robinson (appointed 15/6/22)

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 4 July 2023 and signed on its behalf by:

Mrs S Gleeson - 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 2023.

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.

Andrew Kennard

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

12 July 2023

BERRYNARBOR MANOR HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,879	1,063
Charitable activities			
Manor Hall hire		23,605	25,819
Total		25,484	26,882
EXPENDITURE ON			
Charitable activities			
Manor Hall hire		26,053	14,459
NET INCOME/(EXPENDITURE)		(569)	12,423
RECONCILIATION OF FUNDS			
Total funds brought forward		35,767	23,344
TOTAL FUNDS CARRIED FORWARD		35,198	35,767

The notes on page 0 form part of these financial statements

BERRY NARBOR MANOR HALL TRUST (REGISTERED NUMBER: CE008742)**BALANCE SHEET
31 MARCH 2023**

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	3	245	-
Cash at bank		37,226	36,566
		37,471	36,566
CREDITORS			
Amounts falling due within one year	4	(2,273)	(799)
NET CURRENT ASSETS		35,198	35,767
TOTAL ASSETS LESS CURRENT LIABILITIES		35,198	35,767
NET ASSETS		35,198	35,767
FUNDS	5		
Unrestricted funds		35,198	35,767
TOTAL FUNDS		35,198	35,767

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 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 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 (REGISTERED NUMBER: CE008742)

BALANCE SHEET - continued
31 MARCH 2023

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 4 July 2023 and were signed on its behalf by:

Mrs S Gleeson - Trustee

Mr A Hamilton - Trustee

The notes on page 0 form part of these financial statements

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

Government grants

The accrual model for revenue-based government grants has been adopted.

BERRYNARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

In the year the charity reimbursed expenses of £336 to Mr A Hamilton, £482 to Mrs J Fairchild, £800 to Mrs S Gleeson and £245 to Mrs Y Francis.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	245	-

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	2,273	799

5. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	35,767	(569)	35,198
TOTAL FUNDS	35,767	(569)	35,198

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,484	(26,053)	(569)
TOTAL FUNDS	25,484	(26,053)	(569)

BERRYNARBOR MANOR HALL TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****5. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	23,344	12,423	35,767
TOTAL FUNDS	<u>23,344</u>	<u>12,423</u>	<u>35,767</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,882	(14,459)	12,423
TOTAL FUNDS	<u>26,882</u>	<u>(14,459)</u>	<u>12,423</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	23,344	11,854	35,198
TOTAL FUNDS	<u>23,344</u>	<u>11,854</u>	<u>35,198</u>

BERRY NARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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	52,366	(40,512)	11,854
TOTAL FUNDS	<u>52,366</u>	<u>(40,512)</u>	<u>11,854</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.