

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 2024
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 2024**

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BERRYNARBOR MANOR HALL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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

In the twelve months to 31 March 2024 rental income from the Main Hall, School and Preschool / Mens' Institute has increased compared with the previous year, arising from an annual increase in hire charges of 10% (in accordance with the RPI) effective from April 2023. Usage of the premises remained at a similar level to the previous year.

It is also pleasing to report that the ability to generate income from fundraising has continued to rise with an increase of over £3,000. The effects of these variances has resulted in turnover increasing by £3,671 despite no grant income receivable in 2023/24.

Project expenditure has decreased by £6,566 where substantial health and safety work had been undertaken in the previous year. Additional use of the building together with reduction in government subsidies has led to utility costs increasing by £2,392.

Taking into account other small movements in expenditure, the Trustees are pleased to report that the deficit of £569 reported in the previous year has materialised into a surplus of £7,064, further increasing funds from £35,198 to £42,262 at 31 March 2024 ahead of future planned improvement works.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

5 Berrynarbor Park
Sterridge Valley
Berrynarbor
ILFRACOMBE
Devon
EX34 9TA

BERRYNARBOR MANOR HALL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Mr A Hamilton

Mr M Johns (resigned 4/7/23)

Mrs J J Fairchild

Mrs S Gleeson

Mrs Y Francis

Mrs P Robinson (resigned 23/1/24)

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 25 June 2024 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 2024.

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

26 June 2024

BERRYNARBOR MANOR HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,694	1,878
Charitable activities			
Manor Hall hire		27,461	23,605
Total		29,155	25,483
EXPENDITURE ON			
Charitable activities			
Manor Hall hire		22,091	26,052
NET INCOME/(EXPENDITURE)		7,064	(569)
RECONCILIATION OF FUNDS			
Total funds brought forward		35,198	35,767
TOTAL FUNDS CARRIED FORWARD		42,262	35,198

The notes on page 0 form part of these financial statements

BERRY NARBOR MANOR HALL TRUST

BALANCE SHEET 31 MARCH 2024

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Debtors	3	288	245
Cash at bank		44,713	37,226
		<u>45,001</u>	<u>37,471</u>
CREDITORS			
Amounts falling due within one year	4	(2,739)	(2,273)
		<u>42,262</u>	<u>35,198</u>
NET CURRENT ASSETS			
		<u>42,262</u>	<u>35,198</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>42,262</u>	<u>35,198</u>
NET ASSETS			
		<u>42,262</u>	<u>35,198</u>
FUNDS	5		
Unrestricted funds		42,262	35,198
TOTAL FUNDS		<u>42,262</u>	<u>35,198</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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

BALANCE SHEET - continued **31 MARCH 2024**

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 25 June 2024 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 2024

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 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

In the year the charity reimbursed expenses of £770 to Mr A Hamilton including £50 for DCT membership, £81 internet costs and £300 for fete costs. £135 to Mrs J Fairchild. £1,732 to Mrs S Gleeson including £1,074 for the purchase of chairs. £311 to Mrs Y Francis for website subscriptions. £16 to Mr M Johns and £107 to Mrs P Robinson.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	288	245

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	2,739	2,273

5. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	35,198	7,064	42,262
TOTAL FUNDS	35,198	7,064	42,262

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	29,155	(22,091)	7,064
TOTAL FUNDS	29,155	(22,091)	7,064

BERRYNARBOR MANOR HALL TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****5. MOVEMENT IN FUNDS - continued****Comparatives for 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	<u>35,767</u>	<u>(569)</u>	<u>35,198</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,483	(26,052)	(569)
TOTAL FUNDS	<u>25,483</u>	<u>(26,052)</u>	<u>(569)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	35,767	6,495	42,262
TOTAL FUNDS	<u>35,767</u>	<u>6,495</u>	<u>42,262</u>

BERRY NARBOR MANOR HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

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	54,638	(48,143)	6,495
TOTAL FUNDS	<u>54,638</u>	<u>(48,143)</u>	<u>6,495</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

BERRYNARBOR MANOR HALL TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,694	1,878
Charitable activities		
Parish room - school	2,181	1,524
Manor house - pre-school/MI	5,892	5,352
Main hall - regular hire	7,194	6,592
Grants receivable	-	1,615
Main hall - ad hoc hire	2,273	1,858
Fundraising	9,921	6,664
	27,461	23,605
Total incoming resources	29,155	25,483
EXPENDITURE		
Charitable activities		
Insurance	1,990	1,584
Utilities	10,347	7,955
Sundries	903	1,297
Projects	3,199	9,765
Maintenance, repairs, health and safety	1,453	2,017
Licence fees and subscriptions	889	365
Cleaner costs	1,995	1,760
Cleaning supplies	214	260
Internet costs	81	131
Fete costs	300	-
	21,371	25,134
Support costs		
Governance costs		
Accountancy and legal fees	720	684
Professional fees	-	234
	720	918
Total resources expended	22,091	26,052
Net income/(expenditure)	7,064	(569)

This page does not form part of the statutory financial statements