

Brown Edge Village Hall Limited  
(A company limited by guarantee)

Report and Financial Statements

For the Year Ended

31 December 2021

Charity Number: 1169331

Company Number: 9808984

**Brown Edge Village Hall Limited**

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# **Brown Edge Village Hall Limited**

## **Legal and Administrative Information**

### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 4 October 2015 and registered as a charity on 23 September 2016.

The company is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The members of the company agree to a maximum liability of £1 each in the event of the company being wound up with insufficient funds. Should there be any surplus funds on the winding up of the company then this shall not be distributed to the members but to another charity with similar objectives. Under those Articles, the elected serving members of the Management Committee continue however one third retire each year but are eligible for re-election.

### **Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and through out this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows :

Mr E Sims  
Mrs B Hurlstone  
Mrs J M Turner  
Mr W Holdcroft  
Mr P R Turner  
Mr N Owen  
Mr K D Knight

### **Charity secretary**

Mrs J M Turner

### **Registered office**

G1 Bellringer Road  
Trentham Business Quarter  
Stoke on Trent  
Staffordshire  
ST4 8GB

# **Brown Edge Village Hall Limited**

## **Trustees Annual Report**

### **for the year ended 31 December 2021**

The trustees present their report along with the financial statements for the year ended 31 December 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 Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 and the 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 published on 16 July 2014.

#### **Management and governance arrangements**

The Charity is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the charity commission.

The Trust has a board which comprises currently of 7 Directors. The board is free to invite other directors to join if it so desires. It also has the ability to co-opt any other members with special skills. The board is responsible for overseeing the financial situation, propriety, and direction and policy of the Trust.

#### **Risk management**

The committee actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The committee have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **Objectives**

The objectives are to further or benefit the residents of Brown Edge, Stoke on Trent and the surrounding and wider area, without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents,

#### **Public benefit**

In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

#### **Achievements**

The Charity has fulfilled its objectives to benefit the residents of Brown Edge and the wider area.

#### **Financial review.**

The Charity is financially sound at the balance sheet date. Total funds of £133,527 (2020: £118,731) will, in the opinion of the directors, enable it to continue its operations.

#### **Reserves Policy**

Reserve policy is to hold enough reserves to meet the current budget in order to ensure the ongoing operation of the charities activities. This is reviewed regularly at the committee meetings.

#### **Acknowledgements**

These financial statements set out the results of the year but do not reflect the considerable and vital support given to the Trust by all connected with the charity, such support is vital for the charity to function successfully.

#### **Future Plans**

The Trustees continue to consider how best to move forward in providing the services and support required by our users in these challenging times.

The Trustees meet regularly to assess the current climate and its effects on the charity is discussed.

### **Statement of trustees responsibilities**

Company law requires that the directors prepare financial statements for each financial year to give a true and fair view of the state of affairs of the charitable company as at the balance sheet date, of its incoming resources and application of those resources, including income and expenditure, for the year. In preparing those statements, the board has selected suitable accounting policies and applied them consistently, made judgements and estimates that are reasonable and prudent and prepared the financial statements on a going concern basis, reflecting the charitable company's increasing success.

The trustees acknowledge responsibility for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that financial statements comply with the Companies Act 2006. They have also safeguarded the assets of the charitable company and taken reasonable steps to prevent and detect fraud or other irregularities.

### **Members of the board**

Members of the board, directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out on page 1,

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up. The number of such guarantees at 31 December 2021 was 7.

**This report was approved by the management committee and signed on its behalf by:**

Mr.P.R.Turner

Date:

29 September 2022

**Brown Edge Village Hall Limited**  
**Independent Examiner's Report**  
**for the year ended 31 December 2021**

I report to the trustees on my examination of the accounts of Brown Edge Village Hall Limited (the Trust) for the year ended 31 December 2021, which are set out on pages 5 to 11.

**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.

**David Fox FCCA**

Independent Examiner

Walleets  
Chartered Certified Accountants  
Adventure Place  
Hanley  
Stoke on Trent  
Staffordshire  
ST1 3AF

Dated: 29 September 2022

**Brown Edge Village Hall Limited**  
**Statement of Financial Activities**  
**( including Income & Expenditure Account)**  
**for the year ended 31 December 2021**

		Unrestricted	Restricted	2021	2020
	Notes	Funds	Funds	Total	Total
		£	£	Funds	Funds
				£	£
<b>Income</b>					
Donations and grants	2	21,249	-	21,249	10,320
<i>Income from charitable activities:</i>					
Rental income and recharges	3	13,925	-	13,925	6,831
Investment income	4	-	-	-	-
<b>Total income</b>		<u>35,174</u>	<u>-</u>	<u>35,174</u>	<u>17,151</u>
<b>Expenditure</b>					
<i>Expenditure on charitable activities:</i>					
Premises running costs	7	20,378	-	20,378	23,162
<b>Total expenditure</b>		<u>20,378</u>	<u>-</u>	<u>20,378</u>	<u>23,162</u>
<b>Net income</b>		14,796	-	14,796	(6,011)
Gross transfers between funds	14	-	-	-	-
<b>Net movement in funds</b>		<u>14,796</u>	<u>-</u>	<u>14,796</u>	<u>(6,011)</u>
<i>Reconciliation of funds</i>					
Total funds at 1 January 2021		118,731	-	118,731	124,742
Total funds at 31 December 2021		<u>133,527</u>	<u>-</u>	<u>133,527</u>	<u>118,731</u>

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

The notes on pages 7 to 11 form part of these accounts.

**Brown Edge Village Hall Limited**  
**Balance Sheet**  
**as at 31 December 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets for use by the charity</b>					
Tangible assets	9		119,697		115,299
<b>Current assets</b>					
Debtors	11	18,486		18,227	
Cash at bank and in hand		12,161		3,085	
		<u>30,647</u>		<u>21,312</u>	
<b>Creditors: amounts falling due within one year</b>	12	16,817		17,880	
<b>Net current (liabilities) / assets</b>			<u>13,830</u>		<u>3,432</u>
<b>Total assets less current liabilities being net assets</b>	13		<u>133,527</u>		<u>118,731</u>
<b>The funds of the charity :</b>					
Restricted funds			-		-
Unrestricted funds			133,527		118,731
<b>Total charity funds</b>	14		<u>133,527</u>		<u>118,731</u>

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (i) ensuring the company keeps accounting records which comply with Section 386; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the 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 accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS 102 Section 1A - small entities.

Mr.P.R.Turner

Date:

29 September 2022

**Company Number: 9808984**



**Brown Edge Village Hall Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2021**

**1 Accounting policies**

***Accounting convention***

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trust constitutes a public benefit entity as defined by FRS 102.

***Incoming resources***

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Incoming resources from investments are included when receivable.

***Resources expended and basis of allocation of costs***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs that relate to the category.

Allocation of overhead and support costs.

Allocation and support costs have been allocated on an allocation basis which is considered appropriate to the nature of the cost.

Cost of generating funds

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the work of the charity.

***Fixed assets and depreciation***

All purchases of a capital nature are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each tangible fixed asset over its expected useful life as follows :

Land and buildings	straight line over 50 years
Property fixtures and fittings	straight line over 15 years
Equipment	25% straight line

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

***Designated funds***

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

***Restricted funds***

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

<b>2 Donations and grants</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sundry Donations	1,145	-	1,145	320
Grants	-	-	-	-
COVID Support Grant	20,104	-	20,104	10,000
	<u>21,249</u>	<u>-</u>	<u>21,249</u>	<u>10,320</u>

<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Hall rent	13,920	-	13,920	6,826
Wayleave	5	-	5	5
	<u>13,925</u>	<u>-</u>	<u>13,925</u>	<u>6,831</u>

<b>4 Investment income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
UK interest received	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## **5 Taxation**

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

## **6 Allocation of support costs and overheads**

All costs during the year are directly attributable to activities and therefore no allocation has been required.

## **7 Analysis of charitable expenditure**

The charity has only one charitable activity being the provision of on site facilities for the local community. The expense analysis is shown below :

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Heat and light	2,890	-	2,890	3,198
Insurance	1,828	-	1,828	1,791
Rates	-	-	-	993
Repairs and maintenance	3,978	-	3,978	5,754
Telephone	1,838	-	1,838	1,850
Cleaning services	3,628	-	3,628	1,238
Cleaning materials	149	-	149	175

Office expenses, repairs & maintenance	906	-	906	3,165
Printing, postage and stationery	216	-	216	118
Advertising	-	-	-	47
Legal and professional fees	49	-	49	49
Independent examination fee	600	-	600	600
Subscriptions	377	-	377	346
Bank charges	1	-	1	1
Supplies	-	-	-	-
Sundries	-	-	-	223
Depreciation	3,918	-	3,918	3,614
	-			
	<u>20,378</u>	<u>-</u>	<u>20,378</u>	<u>23,162</u>

## 8 Employees 2021      2020

Average number of employees being the unpaid directors	<u>7</u>	<u>7</u>
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## 9 Tangible fixed assets

	Property fixtures and fittings	Equipment £	Land and buildings £	Total £
<b>Cost</b>				
At 1 January 2021	18,192	1,000	107,530	126,722
Additions	8,316	-	-	8,316
Disposals	-	-	-	-
At 31 December 2021	<u>26,508</u>	<u>1,000</u>	<u>107,530</u>	<u>135,038</u>
<b>Depreciation</b>				
At 1 January 2021	1,819	1,000	8,604	11,423
Charge for the Year	1,767	-	2,151	3,918
Disposals	-	-	-	-
At 31 December 2021	<u>3,586</u>	<u>1,000</u>	<u>10,755</u>	<u>15,341</u>
<b>Net book value</b>				
At 31 December 2021	<u>22,922</u>	<u>-</u>	<u>96,775</u>	<u>119,697</u>
At 1 January 2021	<u>16,373</u>	<u>-</u>	<u>98,926</u>	<u>115,299</u>

The hall has a covenant attached which states that it has to be used for the benefit of the community and therefore its market value is difficult to ascertain. The hall has therefore been included at its original cost.

## 10 Capital commitments

At the year end the charity had no capital commitments.

11 Debtors	2021 £	2020 £
Trade debtors	18,486	18,227
	<u>18,486</u>	<u>18,227</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	110	-
Income received in advance	16,107	17,280
Accruals	600	600
	<u>16,817</u>	<u>17,880</u>

<b>13 Analysis of net assets between funds</b>	<b>General funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances as at 31 December 2021 are represented by:			
Tangible fixed assets	119,697	-	119,697
Current assets	30,647	-	30,647
Current liabilities	(16,817)	-	(16,817)
<b>Total net assets</b>	<u>133,527</u>	<u>-</u>	<u>133,527</u>

<b>14 Movements in funds</b>	<b>As at 1 January 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>As at 31 December 2021</b>
<b>Unrestricted funds:</b>					
General fund	118,731	35,174	20,378	-	133,527
<b>Total Unrestricted funds</b>	<u>118,731</u>	<u>35,174</u>	<u>20,378</u>	<u>-</u>	<u>133,527</u>
<b>Restricted funds :</b>					
No restricted funds were operated during the period					
<b>Total restricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>118,731</u>	<u>35,174</u>	<u>20,378</u>	<u>-</u>	<u>133,527</u>