

**Barley Mow Village Hall CIO**

**Charity Registration no 1170685**

**Financial Statements and Reports**

**For the year ended**

**31 March 2022**

## Contents

1.	Reference and Administrative Information	Page 3
2.	Structure and Governance	Page 4
3.	Trustees Report	Pages 4 to 5
4.	Independent Examiner's Report	Page 6
5.	Statement of Financial Activities	Page 7
6.	Balance Sheet	Page 8
7.	Notes to the Accounts	Pages 9-12

## Reference and Administrative Information

**Name:** Barley Mow Village Hall CIO

**Charity No:** 1170685

**Trustees/Directors:** Mr Andrew Brown-Searle (Chair)  
Mr Peter Angus (Secretary)  
Mr Stanley French (Treasurer)  
Mr Frederick Forster

**Registered Address:** Barley Mow Village Hall  
Bedford Avenue  
Birtley  
Chester le Street  
DH3 2AJ

**Bankers:** Barclays Bank plc  
58 Durham Road  
Chester-le-Street  
DH3 1PB

**Independent Examiner:** Kate Tully FMAAT FCIE AATQB  
20 Ennerdale Crescent  
Winlaton  
Blaydon on Tyne  
NE21 6PS

## Trustee's Annual Report

### Objectives

To further or benefit the residents of Barley Mow and the surrounding areas of Tyne & Wear and County Durham ("The area of Benefit"), 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of the objects but not otherwise, the Trustees shall have power:

- To establish or secure the establishment of a Community Centre, and
- To maintain or manage or co-operate with any statutory authority in the maintenance and management of such a Centre for activities promoted by the Charity in furtherance of its objects.

### Achievements

As is the case with many community centres, Barley Mow Village Hall has faced the challenges of the covid pandemic and experienced substantial loss of business during lockdown. However, we have been able to host commercial hirer's during that period who were legally able to operate albeit utilizing social distancing regulations. The income generated for those groups along with grants received over this challenging period and with careful expenditure, we have had the funds to carry out much needed maintenance work during the shutdown period. These works have included the installation of LED lighting in the main areas and resurfacing of our main hall dance floor. Groups have now returned since the covid restrictions were lifted and new groups have started generating increased income. We have also hosted successful community events, and with other events planned we have an optimistic view for the ongoing success of the Barley Mow Village Hall's future.

### Public Benefit Statement

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

### Financial Review

The financial position for the year shows net incoming funds of £95,505 and total outgoing resources of £78,110 with funds brought forward from last year of £52,096 the total funds carried forward are £69,492.

### Risk Management:

The Trustees are examining the major risks, which the charity faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

### Reserves Policy

It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable Charity Law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards, 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 operational existence.

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Approved by the trustees and signed on their behalf:**

*Name:*.....*Signature:*.....

*Date:*.....

**Independent Examiners Report**

Report to the trustees of Barley Mow Village Hall CIO on Accounts for the year ended 31 March 2022 set out on pages 7 to 11

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income does not exceed £250,000.

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;
- to 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 report**

My examination was carried out in accordance with the 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 you as 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 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.

Kate Tully FMAAT FCIE AATQB

Date

Signed



Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

# Statement of Financial Activities

## for the year ended 31 March 2022

		Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Note	Funds	Funds	Funds	2021-22	2020-21
		£	£	£	£	£
<b>Income and Endowments from:</b>	<b>2</b>					
<i>Donations and Legacies</i>		38,728	0	0	38,728	68,666
<i>Charitable Activities</i>		52,049	0	0	52,049	17,504
<i>Other Trading Activities</i>		4,725	0	0	4,725	0
<i>Investment Income</i>		4	0	0	4	0
<i>Other</i>					0	0
<b>Total</b>		<b>95,505</b>	<b>0</b>	<b>0</b>	<b>95,505</b>	<b>86,171</b>
<b>Expenditure on:</b>	<b>3</b>					
<i>Raising Funds</i>		0	0	0	0	0
<i>Charitable activities</i>		78,110	0	0	78,110	63,253
<i>Other resources expended</i>					0	0
<b>Total</b>		<b>78,110</b>	<b>0</b>	<b>0</b>	<b>78,110</b>	<b>63,253</b>
<b>Net income/(expenditure)</b>		<b>17,396</b>	<b>0</b>	<b>0</b>	<b>17,396</b>	<b>22,918</b>
Transfers between funds		(11,329)	11,276	53	0	0
<b>Net movement in funds</b>		<b>6,067</b>	<b>11,276</b>	<b>53</b>	<b>17,396</b>	<b>22,918</b>
<i>Funds carried forward</i>		27,370	24,779	(53)	52,096	29,178
<b>Total funds carried forward</b>		<b>33,437</b>	<b>36,055</b>	<b>0</b>	<b>69,492</b>	<b>52,096</b>

The notes on pages 12-14 form an integral part of these financial statements.

**Balance Sheet**

as at 31 March 2022

	Note	2021-22 Funds £	2020-21 Funds £
<b>Fixed Assets:</b>			
<i>Tangible Assets</i>		0	0
<b>Total Fixed Assets:</b>		0	0
<b>Current Assets</b>			
<i>Debtors</i>	6	5,045	0
<i>Current Account</i>		19,409	4,420
<i>Business Account</i>		8,144	28,143
<i>CAF Current Account</i>		1,667	10,000
<i>CAF Savings Account</i>		33,853	10,000
<i>Petty Cash</i>		215	33
<i>Prepayments</i>			0
<b>Total Current Assets</b>		68,332	52,596
<b>Liabilities</b>			
<i>Creditors: Amounts falling due within one year</i>	7	1,159	(500)
<i>Creditors: Amounts falling due after one year</i>			
<b>Total Assets less total liabilities</b>		69,492	52,096
The Funds of the Charity:			
<i>Restricted funds</i>		0	(53)
<i>Designated Funds</i>		36,055	24,779
<i>Unrestricted funds</i>		33,437	27,370
<b>TOTAL CHARITY FUNDS</b>		69,492	52,096

**Approved by the trustees and signed on their behalf:**

Name:.....Signature:.....

Date:.....

The notes on pages 12-14 form an integral part of these financial statements



**Notes to the Financial Statements**  
**for the period ending 31 March 2022**

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**1 Accounting Policies**

**Basis of Preparation**

These 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 (FRS 102) (effective January 2015) – Charities SORP (FRS 102).

**Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Capital Grants are released over the economic useful life of the asset to which they relate

**Resources Expended and Liabilities**

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Taxation**

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

**Tangible Fixed Assets**

The Charity holds no assets of material worth at the present.

## Funds

The Charity has three funds, an unrestricted general fund comprising accumulated surpluses and deficits which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity that have not been designated for other purposes, a designated contingency fund and a restricted funds, all the movements on these are disclosed below.

<b>Fund Name</b>	<b>Bal. b/f</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Bal. c/f</b>
<b>Restricted Funds</b>					
Community Foundation	(53)			53	0
					0
					0
	<b>(53)</b>	<b>0</b>	<b>0</b>	<b>53</b>	<b>0</b>
<b>Designated Funds</b>					
Contingency	24,029	-		12,026	36,055
SSE (School for Social) - Open Day	750			(750)	0
	<b>24,779</b>	<b>0</b>	<b>0</b>	<b>11,276</b>	<b>36,055</b>
<b>Unrestricted Funds</b>					
General Funds	19,129	95,505	(69,868)	(11,329)	33,437
GMBC Council Support	5,164		(5,164)		0
	<b>24,293</b>	<b>95,505</b>	<b>(75,032)</b>	<b>(11,329)</b>	<b>33,437</b>
<b>Total of All Funds</b>	<b>49,019</b>	<b>95,505</b>	<b>(75,032)</b>	<b>0</b>	<b>69,492</b>

## Analysis of Income and Expenditure 2021-22

### 2 Donations and Legacies from:

	<b>Unrestricted £</b>	<b>Designated £</b>	<b>Restricted £</b>	<b>Total £</b>
<b>Donations and Legacies</b>				
Donations/Grants	38,728			38,728
<b>Total</b>	<b>38,728</b>	<b>0</b>	<b>0</b>	<b>38,728</b>
<b>Incoming resources from charitable activities</b>				0
Members Rents	12,183			12,183
Outside Room Hire	35,941			35,941
Membership Fees	1,390			1,390
Events	1,809			1,809
Royalties	50			50
Internet Café	676			676
Other	0			0
<b>Total</b>	<b>52,049</b>	<b>0</b>	<b>0</b>	<b>52,049</b>
<b>Income from Other Trading Activities</b>				
Table Top and Café	2,514			2,514
Bingo	2,175			2,175
General Fundraising				0
	36			36
<b>Total</b>	<b>4,725</b>	<b>0</b>	<b>0</b>	<b>4,725</b>
<b>Investments</b>				
Bank Interest	4			4
<b>Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>TOTAL</b>	<b>95,505</b>	<b>0</b>	<b>0</b>	<b>95,505</b>

### 3 Expenditure on:

	Unrestricted £	Designated £	Restricted £	This Year Total £
<b>Raising Funds</b>				
General Fundraising				0
Publicity/Promotions				0
Table Top/Café				0
Bingo				0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charitable activities</b>				
Salaries and NI	27,372			27,372
Payroll Fee	225			225
Electricity	5,117			5,117
Gas	5,853			5,853
Water/Water Hygiene	3,868			3,868
General Maintenance/Cleaning	13,840			13,840
Internet Café Costs	2,069			2,069
Maintenance/Refurbishment/Repairs	3,011			3,011
Telephone/Internet	980			980
Insurance	2,326			2,326
Licences/Fees	274			274
Stationery/Postage	367			367
Publicity/Printing	355			355
Council Maintenance Contract	2,234			2,234
Training/Courses	1,146			1,146
Resources/Equipment	2,371			2,371
Activities/Projects	6,041			0
Independent				
Examination/Accountancy	250			250
Bank Charges	191			191
Other	220			220
<b>Total</b>	<b>78,110</b>	<b>0</b>	<b>0</b>	<b>78,110</b>
<b>Total</b>	<b>78,110</b>	<b>0</b>	<b>0</b>	<b>78,110</b>

### Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Salaries and NI		27,372		27,372
Payroll Fee		225		225
Electricity		5,117		5,117
Gas		5,853		5,853
Water/Water Hygiene		3,868		3,868
Sanitary/Cleaning/Refuse Collection		13,840		13,840
Maintenance/Refurbishment/Repairs		3,011		3,011
Telephone/Internet		980		980
Insurance		2,326		2,326
Licences/Fees		274		274
Stationery/Postage		367		367
Council Maintenance Contracts		2,234		2,234
Independent Examination Fee			250	250
<b>Total</b>	<b>0</b>	<b>65,467</b>	<b>250</b>	<b>65,717</b>

### **3 Fixed Assets**

There are no fixed assets of material worth at this time.

### **4 Employees**

	Unrestricted £	Designated £	Restricted £	Total £
Salaries and NI	27,372	0	0	27,372
Payroll Fee	225			225
<b>Total</b>	<b>27,597</b>	<b>0</b>	<b>0</b>	<b>27,597</b>

2 part time staff were employed during the financial year no employee received remuneration above £60,000.

### **4 Debtors**

<b>Debtors and prepayments</b>	<b>2021-22 Amounts falling due within 1 year £</b>
Trade Debtors	5,045
Other Debtors	
<b>Total</b>	<b>5,045</b>

### **5 Creditors**

<b>Creditors and Accruals</b>	<b>2021-22 Amounts falling due within 1 year £</b>
Trade Creditors	609
Other Creditors	300
Independent Examination Fee	250
<b>Total</b>	<b>1,159</b>

### **6 Trustees Expenses**

No Trustees claimed any expenses during this financial year.