

BROCKHAM VILLAGE HALL

England & Wales · Charity number 1175919

Details

Status Registered

Legal form CIO

Registered 2017-11-24

Register [View on the Charity Commission register](#)

Contact

Address Brockham Village Hall
Brockham Green
Brockham
Betchworth
RH3 7JJ

Phone 01737843861

Email brockhamvhall@gmail.com

Website <https://www.surreycommunity.info/brockhamvillagehall/>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF BROCKHAM AND BETCHWORTH ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: Village hall

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£97,009	£113,340	-	-
2024-03-31	£80,307	£68,575	-	-
2023-03-31	£56,262	£62,540	-	-
2022-03-31	£41,500	£50,710	-	-
2021-03-31	£40,174	£27,048	-	-

Trustees

Name	Role	Appointed
Paul John Williams	Chair	2017-11-24
Dr Mary Ince		2022-12-21
Ruth Johnson		2019-02-11

BROCKHAM VILLAGE HALL

England & Wales - Charity number 1175919

Accounts

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2025

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Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Ince
S. Jackson
R. Johnson
P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

During the year we were approached by Ravensbourne Renewables who advised us that there were 100% funding grants available for solar panels. After discussions they drew up plans and a grant totalling £26,095 was approved. Planning permission was needed and a firm of architects employed at a cost of £3.7k. The cost of the solar panels plus installation was £23,595 with the balance being a contribution towards the planning costs. We are advised that we should see the solar panels produce a reduction of £3k p.a. in our electricity costs.

We have been budgeting over the last few years for an upgraded fire alarm system and a fire risk assessor was employed to submit a report and advise on what system to have installed. His advise was accepted and the system installed at a cost of £9,314

For over 3 years the water suppliers and waste water removal companies that we use have been working off estimated readings and submitting infrequent bills. These estimates resulted in substantial underpayments which is why we have paid a combined total of £11,237 to them to clear the arrears. Fortunately we had budgeted for this and had the resources to meet the payments.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is over 100 years old.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams

Trustee

15 October 2025



[P williams \(Oct 21, 2025 13:30:38 GMT+1\)](#)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Brian Littlefield (Oct 20, 2025 15:17:15 GMT+1)

Brian Littlefield FCCA

25 Oakside Lane
Horley

RH6 9XS
15 October 2025

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	4	4,459	4,459	14,374
Other trading activities	5	66,455	66,455	65,933
Other	6	26,095	26,095	-
Total		97,009	97,009	80,307
Expenditure on:				
Raising funds	7	9,098	9,098	11,934
Other	8	104,242	104,242	56,641
Total		113,340	113,340	68,575
Net gains on investments		-	-	-
Net (expenditure)/income		(16,331)	(16,331)	11,732
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(16,331)	(16,331)	11,732
Other gains and losses				
Net movement in funds		(16,331)	(16,331)	11,732
Reconciliation of funds:				
Total funds brought forward		25,550	25,550	13,818
Total funds carried forward		9,219	9,219	25,550

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025 £	2024 £
Income	97,009	80,307
Gross income for the year	<u>97,009</u>	<u>80,307</u>
Expenditure	113,340	68,575
Total expenditure for the year	<u>113,340</u>	<u>68,575</u>
Net (expenditure)/income before tax for the year	(16,331)	11,732
Net (expenditure)/income for the year	<u>(16,331)</u>	<u>11,732</u>

Brockham Village Hall

Balance Sheet

at 31 March 2025

Company No. CE012440	Notes	2025 £	2024 £
Current assets			
Debtors	10	2,759	758
Cash at bank and in hand		24,785	29,637
		<u>27,544</u>	<u>30,395</u>
Creditors: Amount falling due within one year	11	(18,325)	(4,845)
Net current assets		9,219	25,550
Total assets less current liabilities		9,219	25,550
Net assets excluding pension asset or liability		9,219	25,550
Total net assets		<u>9,219</u>	<u>25,550</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		9,219	25,550
		<u>9,219</u>	<u>25,550</u>
Reserves	12		
Total funds		<u>9,219</u>	<u>25,550</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 October 2025

And signed on its behalf by:

P Williams

[P williams \(Oct 21, 2025 13:30:38 GMT+1\)](#)

P. Williams

Trustee

15 October 2025

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(16,331)	11,732
Adjustments for:		
Dividends, interest and rents from investments	(26,095)	-
(Increase)/Decrease in trade and other receivables	(2,001)	993
Increase/(Decrease) in trade and other payables	13,480	(233)
Net cash (used in)/provided by operating activities	<u>(30,947)</u>	<u>12,492</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	26,095	-
Net cash from investing activities	<u>26,095</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(4,852)	12,492
Cash and cash equivalents at the beginning of the year	29,637	17,145
Cash and cash equivalents at the end of the year	<u>24,785</u>	<u>29,637</u>
Components of cash and cash equivalents		
Cash and bank balances	24,785	29,637
	<u>24,785</u>	<u>29,637</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	14,374	14,374
Other trading activities	65,933	65,933
Total	<u>80,307</u>	<u>80,307</u>
Expenditure on:		
Raising funds	11,934	11,934
Other	56,641	56,641
Total	<u>68,575</u>	<u>68,575</u>
Net income	<u>11,732</u>	<u>11,732</u>
Net income before other gains/(losses)	11,732	11,732
Other gains and losses:		
Net movement in funds	<u>11,732</u>	<u>11,732</u>
Reconciliation of funds:		
Total funds brought forward	13,818	13,818
Total funds carried forward	<u>25,550</u>	<u>25,550</u>

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations received	4,459	4,459	14,374
	<u>4,459</u>	<u>4,459</u>	<u>14,374</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bar & Cafe Letting	42,855	42,855	38,490
Hall Lettings	22,989	22,989	24,429
Fund raising activities	611	611	3,014
	<u>66,455</u>	<u>66,455</u>	<u>65,933</u>

6 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants	26,095	26,095	-
	<u>26,095</u>	<u>26,095</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Fundraising trading costs</i>			
Hall Lettings	8,840	8,840	11,034
Fund raising activities	258	258	900
	<u>9,098</u>	<u>9,098</u>	<u>11,934</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	16,429	16,429	13,559
Premises costs	81,382	81,382	38,453
General administrative costs	1,656	1,656	1,740
Legal and professional costs	4,775	4,775	2,889
	<u>104,242</u>	<u>104,242</u>	<u>56,641</u>

9 Staff costs

	2025	2024
	£	£
Salaries and wages	16,429	13,559
	<u>16,429</u>	<u>13,559</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2025	2024
	£	£
Trade debtors	2,759	758
	<u>2,759</u>	<u>758</u>

11 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	17,924	4,445
Accruals	401	400
	<u>18,325</u>	<u>4,845</u>

12 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	25,550	97,009	(113,340)	9,219
Total funds	<u>25,550</u>	<u>97,009</u>	<u>(113,340)</u>	<u>9,219</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	9,219	9,219
	<u>9,219</u>	<u>9,219</u>

14 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	29,637	(4,852)	24,785
	<u>29,637</u>	<u>(4,852)</u>	<u>24,785</u>
Net debt	<u>29,637</u>	<u>(4,852)</u>	<u>24,785</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations received	4,459	4,459	14,374
	<u>4,459</u>	<u>4,459</u>	<u>14,374</u>
Other trading activities			
Bar & Cafe Letting	42,855	42,855	38,490
Hall Lettings	22,989	22,989	24,429
Fund raising activities	611	611	3,014
	<u>66,455</u>	<u>66,455</u>	<u>65,933</u>
Other			
Grants	26,095	26,095	-
	<u>26,095</u>	<u>26,095</u>	<u>-</u>
Total income and endowments	97,009	97,009	80,307
Expenditure on:			
Costs of other trading activities			
Hall Lettings	8,840	8,840	11,034
Fund raising activities	258	258	900
	<u>9,098</u>	<u>9,098</u>	<u>11,934</u>
Total of expenditure on raising funds	9,098	9,098	11,934
Employee costs			
Salaries/wages	16,429	16,429	13,559
	<u>16,429</u>	<u>16,429</u>	<u>13,559</u>
Premises costs			
Rates	703	703	-
Light, heat and power	23,576	23,576	19,115
Premises repairs and maintenance	45,949	45,949	16,241
Other premises costs	11,154	11,154	3,097
	<u>81,382</u>	<u>81,382</u>	<u>38,453</u>
General administrative costs, including depreciation and amortisation			
Bad debts	171	171	207
Software, IT support and related costs	897	897	551
Stationery and printing	98	98	127
Sundry expenses	37	37	146
Telephone, fax and broadband	453	453	709

Brockham Village Hall
Detailed Statement of Financial Activities

	1,656	1,656	1,740
Legal and professional costs			
Accountancy and bookkeeping	1,373	1,373	1,317
Other legal and professional costs	3,402	3,402	1,572
	4,775	4,775	2,889
Total of expenditure of other costs	104,242	104,242	56,641
Total expenditure	113,340	113,340	68,575
Net gains on investments	-	-	-
Net (expenditure)/income	(16,331)	(16,331)	11,732
Net (expenditure)/income before other gains/(losses)	(16,331)	(16,331)	11,732
Other Gains	-	-	-
Net movement in funds	(16,331)	(16,331)	11,732
Reconciliation of funds:			
Total funds brought forward	25,550	25,550	13,818
Total funds carried forward	9,219	9,219	25,550

BrockhamVillageHall_UTR3500214883_31-03-2025_Accounts

Final Audit Report

2025-10-21

Created:	2025-10-20
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIH8OtqLswtGE4IlvSvgW1Qy8EU3BMhCP

"BrockhamVillageHall_UTR3500214883_31-03-2025_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
2025-10-20 - 13:32:02 GMT - IP address: 217.44.7.170
-  Document emailed to pwilliams71@btinternet.com for signature
2025-10-20 - 13:32:06 GMT
-  Document emailed to brian@harrisonlittlefield.co.uk for signature
2025-10-20 - 13:32:06 GMT
-  Email viewed by pwilliams71@btinternet.com
2025-10-20 - 13:54:22 GMT - IP address: 82.132.223.70
-  Email viewed by brian@harrisonlittlefield.co.uk
2025-10-20 - 14:14:48 GMT - IP address: 212.161.58.218
-  Signer brian@harrisonlittlefield.co.uk entered name at signing as Brian Littlefield
2025-10-20 - 14:17:13 GMT - IP address: 212.161.58.218
-  Document e-signed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
Signature Date: 2025-10-20 - 14:17:15 GMT - Time Source: server- IP address: 212.161.58.218
-  Signer pwilliams71@btinternet.com entered name at signing as P williams
2025-10-21 - 12:30:36 GMT - IP address: 31.54.163.236
-  Document e-signed by P williams (pwilliams71@btinternet.com)
Signature Date: 2025-10-21 - 12:30:38 GMT - Time Source: server- IP address: 31.54.163.236
-  Agreement completed.
2025-10-21 - 12:30:38 GMT

BROCKHAM VILLAGE HALL

England & Wales - Charity number 1175919

Accounts

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2024

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Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell (Resigned 3 July 2023)

M. Ince

S. Jackson

R. Johnson

P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is over 100 years old.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams
Trustee
26 January 2025

Paul williams
[Paul williams \(Jan 27, 2025 14:43 GMT\)](#)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Brian Littlefield

[Brian Littlefield \(Jan 27, 2025 19:26 GMT\)](#)

Brian Littlefield FCCA

25 Oakside Lane
Horley

RH6 9XS
26 January 2025

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	14,374	14,374	3,202
Other trading activities	5	65,933	65,933	53,060
Total		80,307	80,307	56,262
Expenditure on:				
Raising funds	6	11,934	11,934	11,503
Other	7	56,641	56,641	51,037
Total		68,575	68,575	62,540
Net gains on investments		-	-	-
Net income/(expenditure)		11,732	11,732	(6,278)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		11,732	11,732	(6,278)
Other gains and losses				
Net movement in funds		11,732	11,732	(6,278)
Reconciliation of funds:				
Total funds brought forward		13,818	13,818	20,096
Total funds carried forward		25,550	25,550	13,818

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	80,307	56,262
Gross income for the year	<u>80,307</u>	<u>56,262</u>
Expenditure	68,575	62,540
Total expenditure for the year	<u>68,575</u>	<u>62,540</u>
Net income/(expenditure) before tax for the year	11,732	(6,278)
Net income /(expenditure)for the year	<u><u>11,732</u></u>	<u><u>(6,278)</u></u>

Brockham Village Hall

Balance Sheet

at 31 March 2024

Company No. CE012440	Notes	2024 £	2023 £
Current assets			
Debtors	9	758	1,751
Cash at bank and in hand		29,637	17,145
		<u>30,395</u>	<u>18,896</u>
Creditors: Amount falling due within one year	10	(4,845)	(5,078)
Net current assets		25,550	13,818
Total assets less current liabilities		25,550	13,818
Net assets excluding pension asset or liability		25,550	13,818
Total net assets		<u>25,550</u>	<u>13,818</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		25,550	13,818
		<u>25,550</u>	<u>13,818</u>
Reserves	11		
Total funds		<u>25,550</u>	<u>13,818</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 January 2025

And signed on its behalf by:

Paul williams

Paul williams (Jan 27, 2025 14:43 GMT)

P. Williams

Trustee

26 January 2025

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	11,732	(6,278)
Adjustments for:		
Decrease/(Increase) in trade and other receivables	993	(1,516)
(Decrease)/Increase in trade and other payables	(233)	2,117
Net cash provided by/(used in) operating activities	<u>12,492</u>	<u>(5,677)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	12,492	(5,677)
Cash and cash equivalents at the beginning of the year	17,145	22,822
Cash and cash equivalents at the end of the year	<u>29,637</u>	<u>17,145</u>
Components of cash and cash equivalents		
Cash and bank balances	29,637	17,145
	<u>29,637</u>	<u>17,145</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	3,202	3,202
Other trading activities	53,060	53,060
Total	<u>56,262</u>	<u>56,262</u>
Expenditure on:		
Raising funds	11,503	11,503
Other	51,037	51,037
Total	<u>62,540</u>	<u>62,540</u>
Net income	<u>(6,278)</u>	<u>(6,278)</u>
Net income before other gains/(losses)	(6,278)	(6,278)
Other gains and losses:		
Net movement in funds	<u>(6,278)</u>	<u>(6,278)</u>
Reconciliation of funds:		
Total funds brought forward	20,096	20,096
Total funds carried forward	<u><u>13,818</u></u>	<u><u>13,818</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations received	14,374	14,374	3,202
	<u>14,374</u>	<u>14,374</u>	<u>3,202</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bar & Cafe Letting	38,490	38,490	29,520
Hall Lettings	24,429	24,429	23,510
Fund raising activities	3,014	3,014	30
	<u>65,933</u>	<u>65,933</u>	<u>53,060</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Hall Lettings	11,034	11,034	11,503
Fund raising activities	900	900	-
	<u>11,934</u>	<u>11,934</u>	<u>11,503</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	13,559	13,559	10,953
Premises costs	38,453	38,453	36,806
General administrative costs	1,740	1,740	1,392
Legal and professional costs	2,889	2,889	1,886
	<u>56,641</u>	<u>56,641</u>	<u>51,037</u>

8 Staff costs

	2024	2023
	£	£
Salaries and wages	13,559	10,953
	<u>13,559</u>	<u>10,953</u>

No employee received emoluments in excess of £60,000.

9 Debtors

	2024	2023
	£	£
Trade debtors	758	1,751
	<u>758</u>	<u>1,751</u>

10 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,445	4,676
Other creditors	-	2
Accruals	400	400
	<u>4,845</u>	<u>5,078</u>

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	13,818	80,307	(68,575)	25,550
Total funds	<u>13,818</u>	<u>80,307</u>	<u>(68,575)</u>	<u>25,550</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	25,550	25,550
	<u>25,550</u>	<u>25,550</u>

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	17,145	12,492	29,637
	<u>17,145</u>	<u>12,492</u>	<u>29,637</u>
Net debt	<u>17,145</u>	<u>12,492</u>	<u>29,637</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations received	14,374	14,374	3,202
	<u>14,374</u>	<u>14,374</u>	<u>3,202</u>
Other trading activities			
Bar & Cafe Letting	38,490	38,490	29,520
Hall Lettings	24,429	24,429	23,510
Fund raising activites	3,014	3,014	30
	<u>65,933</u>	<u>65,933</u>	<u>53,060</u>
Total income and endowments	80,307	80,307	56,262
Expenditure on:			
Costs of other trading activities			
Hall Lettings	11,034	11,034	11,503
Fund raising activites	900	900	-
	<u>11,934</u>	<u>11,934</u>	<u>11,503</u>
Total of expenditure on raising funds	11,934	11,934	11,503
Employee costs			
Salaries/wages	13,559	13,559	10,953
	<u>13,559</u>	<u>13,559</u>	<u>10,953</u>
Premises costs			
Rates	-	-	168
Light, heat and power	19,115	19,115	16,243
Premises repairs and maintenance	16,241	16,241	15,117
Other premises costs	3,097	3,097	5,278
	<u>38,453</u>	<u>38,453</u>	<u>36,806</u>
General administrative costs, including depreciation and amortisation			
Bad debts	207	207	132
Software, IT support and related costs	551	551	526
Stationery and printing	127	127	42
Subscriptions	-	-	25
Sundry expenses	146	146	43
Telephone, fax and broadband	709	709	624
	<u>1,740</u>	<u>1,740</u>	<u>1,392</u>
Legal and professional costs			
Accountancy and bookkeeping	1,317	1,317	1,262

Brockham Village Hall
Detailed Statement of Financial Activities

Other legal and professional costs	1,572	1,572	624
	<u>2,889</u>	<u>2,889</u>	<u>1,886</u>
Total of expenditure of other costs	<u>56,641</u>	<u>56,641</u>	<u>51,037</u>
Total expenditure	68,575	68,575	62,540
Net gains on investments	-	-	-
	<u>11,732</u>	<u>11,732</u>	<u>(6,278)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>11,732</u>	<u>11,732</u>	<u>(6,278)</u>
Other Gains	-	-	-
	<u>11,732</u>	<u>11,732</u>	<u>(6,278)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	13,818	13,818	20,096
Total funds carried forward	<u>25,550</u>	<u>25,550</u>	<u>13,818</u>

BrockhamVillageHall_UTR3500214883_31-03-2024_Accounts

Final Audit Report

2025-01-27

Created:	2025-01-27
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjNpv0FPV2ojTVstl7ftZgFfEOiw5XHyS

"BrockhamVillageHall_UTR3500214883_31-03-2024_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
2025-01-27 - 14:41:21 GMT- IP address: 217.44.126.91
-  Document emailed to pwilliams71@btinternet.com for signature
2025-01-27 - 14:41:25 GMT
-  Email viewed by pwilliams71@btinternet.com
2025-01-27 - 14:42:02 GMT- IP address: 172.224.226.16
-  Signer pwilliams71@btinternet.com entered name at signing as Paul williams
2025-01-27 - 14:43:02 GMT- IP address: 31.53.69.35
-  Document e-signed by Paul williams (pwilliams71@btinternet.com)
Signature Date: 2025-01-27 - 14:43:04 GMT - Time Source: server- IP address: 31.53.69.35
-  Document emailed to brian@harrisonlittlefield.co.uk for signature
2025-01-27 - 14:43:05 GMT
-  Email viewed by brian@harrisonlittlefield.co.uk
2025-01-27 - 19:25:53 GMT- IP address: 217.44.126.91
-  Signer brian@harrisonlittlefield.co.uk entered name at signing as Brian Littlefield
2025-01-27 - 19:26:21 GMT- IP address: 217.44.126.91
-  Document e-signed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
Signature Date: 2025-01-27 - 19:26:23 GMT - Time Source: server- IP address: 217.44.126.91
-  Agreement completed.
2025-01-27 - 19:26:23 GMT

BROCKHAM VILLAGE HALL

England & Wales - Charity number 1175919

Accounts

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2023

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell

D. Challenger (Resigned 24 February 2023)

M. Ince

S. Jackson

R. Johnson

C. Trodd (Resigned 21 December 2022)

P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

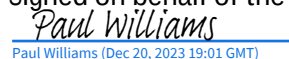
The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is over 100 years old.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board


Paul Williams (Dec 20, 2023 19:01 GMT)

P. Williams

Trustee

20 December 2023

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.


Brian Littlefield (Dec 20, 2023 20:30 GMT)

Brian Littlefield FCCA

25 Oakside Lane
Horley

RH6 9XS
20 December 2023

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	4	3,202	3,202	1
Other trading activities	5	53,060	53,060	33,177
Other	6	-	-	8,322
Total		56,262	56,262	41,500
Expenditure on:				
Raising funds	7	11,503	11,503	9,285
Other	8	51,037	51,037	41,425
Total		62,540	62,540	50,710
Net gains on investments		-	-	-
Net expenditure		(6,278)	(6,278)	(9,210)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(6,278)	(6,278)	(9,210)
Other gains and losses				
Net movement in funds		(6,278)	(6,278)	(9,210)
Reconciliation of funds:				
Total funds brought forward		20,096	20,096	29,306
Total funds carried forward		13,818	13,818	20,096

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	56,262	41,500
Gross income for the year	<u>56,262</u>	<u>41,500</u>
Expenditure	62,540	50,710
Total expenditure for the year	<u>62,540</u>	<u>50,710</u>
Net expenditure before tax for the year	(6,278)	(9,210)
Net expenditure for the year	<u>(6,278)</u>	<u>(9,210)</u>

Brockham Village Hall

Balance Sheet

at 31 March 2023

Company No. CE012440	Notes	2023 £	2022 £
Current assets			
Debtors	10	1,751	235
Cash at bank and in hand		17,145	22,822
		<u>18,896</u>	<u>23,057</u>
Creditors: Amount falling due within one year	11	(5,078)	(2,961)
Net current assets		13,818	20,096
Total assets less current liabilities		13,818	20,096
Net assets excluding pension asset or liability		13,818	20,096
Total net assets		<u>13,818</u>	<u>20,096</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		13,818	20,096
		<u>13,818</u>	<u>20,096</u>
Reserves	12		
Total funds		<u>13,818</u>	<u>20,096</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 20 December 2023

And signed on its behalf by:

Paul Williams
Paul Williams (Dec 20, 2023 19:01 GMT)

P. Williams

Trustee

20 December 2023

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(6,278)	(9,210)
Adjustments for:		
(Increase)/Decrease in trade and other receivables	(1,516)	365
Increase in trade and other payables	2,117	1,494
Net cash used in operating activities	<u>(5,677)</u>	<u>(15,673)</u>
Net cash from investing activities	<u>-</u>	<u>8,322</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(5,677)	(7,351)
Cash and cash equivalents at the beginning of the year	22,822	30,173
Cash and cash equivalents at the end of the year	<u>17,145</u>	<u>22,822</u>
Components of cash and cash equivalents		
Cash and bank balances	17,145	22,822
	<u>17,145</u>	<u>22,822</u>

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	1	1
Other trading activities	33,177	33,177
Other	8,322	8,322
Total	<u>41,500</u>	<u>41,500</u>
Expenditure on:		
Raising funds	9,285	9,285
Other	41,425	41,425
Total	<u>50,710</u>	<u>50,710</u>
Net income	<u>(9,210)</u>	<u>(9,210)</u>
Net income before other gains/(losses)	(9,210)	(9,210)
Other gains and losses:		
Net movement in funds	<u>(9,210)</u>	<u>(9,210)</u>
Reconciliation of funds:		
Total funds brought forward	29,306	29,306
Total funds carried forward	<u>20,096</u>	<u>20,096</u>

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations received	3,202	3,202	1
	<u>3,202</u>	<u>3,202</u>	<u>1</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bar & Cafe Letting	29,520	29,520	15,375
Hall Lettings	23,510	23,510	17,802
Fund raising activities	30	30	-
	<u>53,060</u>	<u>53,060</u>	<u>33,177</u>

6 Other income

	Total 2023 £	Total 2022 £
Grants	-	8,000
Furlough Grants	-	322
	<u>-</u>	<u>8,322</u>

7 Expenditure on raising funds

	Unrestricted £	Total 2023 £	Total 2022 £
<i>Fundraising trading costs</i>			
Hall Lettings	11,503	11,503	9,285
	<u>11,503</u>	<u>11,503</u>	<u>9,285</u>

8 Other expenditure

	Unrestricted £	Total 2023 £	Total 2022 £
Employee costs	10,953	10,953	7,390
Premises costs	36,806	36,806	29,692
General administrative costs	1,392	1,392	1,264
Legal and professional costs	1,886	1,886	3,079
	<u>51,037</u>	<u>51,037</u>	<u>41,425</u>

9 Staff costs

	2023 £	2022 £
Salaries and wages	10,953	7,390
	<u>10,953</u>	<u>7,390</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2023 £	2022 £
Trade debtors	1,751	235
	<u>1,751</u>	<u>235</u>

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,676	2,381
Other creditors	2	180
Accruals	400	400
	<u>5,078</u>	<u>2,961</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	20,096	56,262	(62,540)	13,818
Total funds	<u>20,096</u>	<u>56,262</u>	<u>(62,540)</u>	<u>13,818</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	13,818	13,818
	<u>13,818</u>	<u>13,818</u>

14 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	22,822	(5,677)	17,145
	<u>22,822</u>	<u>(5,677)</u>	<u>17,145</u>
Net debt	<u>22,822</u>	<u>(5,677)</u>	<u>17,145</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations received	3,202	3,202	1
	<u>3,202</u>	<u>3,202</u>	<u>1</u>
Other trading activities			
Bar & Cafe Letting	29,520	29,520	15,375
Hall Lettings	23,510	23,510	17,802
Fund raising activities	30	30	-
	<u>53,060</u>	<u>53,060</u>	<u>33,177</u>
Other			
Grants	-	-	8,000
Furlough Grants	-	-	322
	<u>-</u>	<u>-</u>	<u>8,322</u>
Total income and endowments	56,262	56,262	41,500
Expenditure on:			
Costs of other trading activities			
Hall Lettings	11,503	11,503	9,285
	<u>11,503</u>	<u>11,503</u>	<u>9,285</u>
Total of expenditure on raising funds	11,503	11,503	9,285
Employee costs			
Salaries/wages	10,953	10,953	7,390
	<u>10,953</u>	<u>10,953</u>	<u>7,390</u>
Premises costs			
Rates	168	168	392
Light, heat and power	16,243	16,243	8,659
Premises repairs and maintenance	15,117	15,117	15,697
Other premises costs	5,278	5,278	4,944
	<u>36,806</u>	<u>36,806</u>	<u>29,692</u>
General administrative costs, including depreciation and amortisation			
Bad debts	132	132	48
Software, IT support and related costs	526	526	390
Stationery and printing	42	42	204
Subscriptions	25	25	-
Sundry expenses	43	43	48

Brockham Village Hall
Detailed Statement of Financial Activities

Telephone, fax and broadband	624	624	574
	<u>1,392</u>	<u>1,392</u>	<u>1,264</u>
Legal and professional costs			
Accountancy and bookkeeping	1,262	1,262	1,939
Other legal and professional costs	624	624	1,140
	<u>1,886</u>	<u>1,886</u>	<u>3,079</u>
Total of expenditure of other costs	<u>51,037</u>	<u>51,037</u>	<u>41,425</u>
Total expenditure	62,540	62,540	50,710
Net gains on investments	-	-	-
	<u>(6,278)</u>	<u>(6,278)</u>	<u>(9,210)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(6,278)</u>	<u>(6,278)</u>	<u>(9,210)</u>
Other Gains	-	-	-
	<u>(6,278)</u>	<u>(6,278)</u>	<u>(9,210)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	20,096	20,096	29,306
Total funds carried forward	<u>13,818</u>	<u>13,818</u>	<u>20,096</u>

BrockhamVillageHall_UTR3500214883_31-03-2023_Accounts

Final Audit Report

2023-12-20

Created:	2023-12-20
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAkEpTqxrozAVi83UqX-FS2kCcHW-h1iMG

"BrockhamVillageHall_UTR3500214883_31-03-2023_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
2023-12-20 - 3:22:40 PM GMT- IP address: 109.145.26.196
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Signature Date: 2023-12-20 - 7:01:59 PM GMT - Time Source: server- IP address: 86.182.15.211
-  Document emailed to Brian Littlefield (brian@harrisonlittlefield.co.uk) for signature
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-  Email viewed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
2023-12-20 - 8:29:29 PM GMT- IP address: 109.145.26.196
-  Document e-signed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
Signature Date: 2023-12-20 - 8:30:04 PM GMT - Time Source: server- IP address: 109.145.26.196
-  Agreement completed.
2023-12-20 - 8:30:04 PM GMT

BROCKHAM VILLAGE HALL

England & Wales - Charity number 1175919

Accounts

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell
D. Challenger
S. Jackson
R. Johnson
C. Trodd
P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is now almost 100 years old.

During the year our rental and hall income reduced due to the need to close in line with COVID rules. Local Authority grants and furlough payments were received to cover this lost income

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams

Trustee

09 November 2022


Paul williams (Nov 9, 2022 16:19 GMT)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Brian Littlefield

Brian Littlefield (Nov 9, 2022 16:21 GMT)

B Littlefield

FCCA

25 Oakside Lane

Horley

RH6 9XS

09 November 2022

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	4	1	1	-
Charitable activities	5	-	-	2,192
Other trading activities	6	33,177	33,177	15,209
Other	7	8,322	8,322	22,773
Total		41,500	41,500	40,174
Expenditure on:				
Raising funds	8	9,285	9,285	6,491
Other	9	41,425	41,425	20,557
Total		50,710	50,710	27,048
Net gains on investments		-	-	-
Net (expenditure)/income		(9,210)	(9,210)	13,126
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(9,210)	(9,210)	13,126
Other gains and losses				
Net movement in funds		(9,210)	(9,210)	13,126
Reconciliation of funds:				
Total funds brought forward		29,306	29,306	16,180
Total funds carried forward		20,096	20,096	29,306

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	41,500	40,174
Gross income for the year	<u>41,500</u>	<u>40,174</u>
Expenditure	50,710	27,048
Total expenditure for the year	<u>50,710</u>	<u>27,048</u>
Net (expenditure)/income before tax for the year	(9,210)	13,126
Net (expenditure)/income for the year	<u>(9,210)</u>	<u>13,126</u>

Brockham Village Hall

Balance Sheet

at 31 March 2022

Company No. CE012440	Notes	2022 £	2021 £
Current assets			
Debtors	11	235	600
Cash at bank and in hand		22,822	30,173
		<u>23,057</u>	<u>30,773</u>
Creditors: Amount falling due within one year	12	(2,961)	(1,467)
Net current assets		20,096	29,306
Total assets less current liabilities		20,096	29,306
Net assets excluding pension asset or liability		20,096	29,306
Total net assets		<u>20,096</u>	<u>29,306</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		20,096	29,306
		<u>20,096</u>	<u>29,306</u>
Reserves	13		
Total funds		<u>20,096</u>	<u>29,306</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 November 2022

And signed on its behalf by:

Paul Williams

Paul Williams (Nov 9, 2022 16:19 GMT)

P. Williams

Trustee

09 November 2022

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(9,210)	13,126
Adjustments for:		
Dividends, interest and rents from investments	(8,322)	(22,773)
Decrease in trade and other receivables	365	370
Increase/(Decrease) in trade and other payables	1,494	(1,545)
Net cash used in operating activities	<u>(15,673)</u>	<u>(10,822)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,322	22,773
Net cash from investing activities	<u>8,322</u>	<u>22,773</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(7,351)	11,951
Cash and cash equivalents at the beginning of the year	30,173	18,222
Cash and cash equivalents at the end of the year	<u>22,822</u>	<u>30,173</u>
Components of cash and cash equivalents		
Cash and bank balances	22,822	30,173
	<u>22,822</u>	<u>30,173</u>

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	2,192	2,192
Other trading activities	15,209	15,209
Other	22,773	22,773
Total	<u>40,174</u>	<u>40,174</u>
Expenditure on:		
Raising funds	6,491	6,491
Other	20,557	20,557
Total	<u>27,048</u>	<u>27,048</u>
Net income	<u>13,126</u>	<u>13,126</u>
Net income before other gains/(losses)	13,126	13,126
Other gains and losses:		
Net movement in funds	<u>13,126</u>	<u>13,126</u>
Reconciliation of funds:		
Total funds brought forward	16,180	16,180
Total funds carried forward	<u>29,306</u>	<u>29,306</u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations received	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>

5 Income from charitable activities

	Total 2022	Total 2021
	£	£
Grants Received	-	2,192
	<u>-</u>	<u>2,192</u>

6 Income from other trading activities

Unrestricted	Total	Total
	2022	2021
£	£	£
Bar & Cafe Letting	15,375	12,490
Hall Lettings	17,802	2,719
<u>33,177</u>	<u>33,177</u>	<u>15,209</u>

7 Other income

Unrestricted	Total	Total
	2022	2021
£	£	£
Grants	8,000	18,097
Furlough Grants	322	4,676
<u>8,322</u>	<u>8,322</u>	<u>22,773</u>

8 Expenditure on raising funds

Unrestricted	Total	Total
	2022	2021
£	£	£
<i>Fundraising trading costs</i>		
Hall Lettings	9,285	6,491
<u>9,285</u>	<u>9,285</u>	<u>6,491</u>

9 Other expenditure

Unrestricted	Total	Total
	2022	2021
£	£	£
Employee costs	7,390	5,226
Premises costs	29,692	10,949
General administrative costs	1,264	2,661
Legal and professional costs	3,079	1,721
<u>41,425</u>	<u>41,425</u>	<u>20,557</u>

10 Staff costs

2022	2021
£	£
Salaries and wages	5,226
<u>7,390</u>	<u>5,226</u>

No employee received emoluments in excess of £60,000.

11 Debtors

2022	2021
£	£
Trade debtors	600
<u>235</u>	<u>600</u>

12 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,381	1,067
Other creditors	180	-
Accruals	400	400
	<u>2,961</u>	<u>1,467</u>

13 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	29,306	41,500	(50,710)	20,096
	<u>29,306</u>	<u>41,500</u>	<u>(50,710)</u>	<u>20,096</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	20,096	20,096
	<u>20,096</u>	<u>20,096</u>

15 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	30,173	(7,351)	22,822
	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>
Net debt	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>

16 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations received	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Charitable activities			
Grants Received	-	-	2,192
	<u>-</u>	<u>-</u>	<u>2,192</u>
Other trading activities			
Bar & Cafe Letting	15,375	15,375	12,490
Hall Lettings	17,802	17,802	2,719
	<u>33,177</u>	<u>33,177</u>	<u>15,209</u>
Other			
Grants	8,000	8,000	18,097
Furlough Grants	322	322	4,676
	<u>8,322</u>	<u>8,322</u>	<u>22,773</u>
Total income and endowments	41,500	41,500	40,174
Expenditure on:			
Costs of other trading activities			
Hall Lettings	9,285	9,285	6,491
	<u>9,285</u>	<u>9,285</u>	<u>6,491</u>
Total of expenditure on raising funds	9,285	9,285	6,491
Employee costs			
Salaries/wages	7,390	7,390	5,226
	<u>7,390</u>	<u>7,390</u>	<u>5,226</u>
Premises costs			
Rates	392	392	-
Light, heat and power	8,659	8,659	4,668
Premises repairs and maintenance	15,697	15,697	1,692
Other premises costs	4,944	4,944	4,589
	<u>29,692</u>	<u>29,692</u>	<u>10,949</u>
General administrative costs, including depreciation and amortisation			
Bad debts	48	48	25
General insurances	-	-	1,733
Postage and couriers	-	-	74

Brockham Village Hall
Detailed Statement of Financial Activities

Software, IT support and related costs	390	390	212
Stationery and printing	204	204	-
Sundry expenses	48	48	20
Telephone, fax and broadband	574	574	597
	<u>1,264</u>	<u>1,264</u>	<u>2,661</u>
Legal and professional costs			
Accountancy and bookkeeping	1,939	1,939	1,151
Other legal and professional costs	1,140	1,140	570
	<u>3,079</u>	<u>3,079</u>	<u>1,721</u>
Total of expenditure of other costs	<u>41,425</u>	<u>41,425</u>	<u>20,557</u>
Total expenditure	50,710	50,710	27,048
Net gains on investments	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Other Gains	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	29,306	29,306	16,180
Total funds carried forward	<u>20,096</u>	<u>20,096</u>	<u>29,306</u>

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-					
		NTLR Deficits		-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
	Post 1st April 2017	Trading Losses	-	-	-	-	-	
		NTLR Deficits	-	-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
	Post 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
Sub-totals			-	-	-	-	-	
			Qualifying Donations					-
			Used Against Total Profits					-
			Charges Surrendered as Group Relief					-
			Group Relief					-
			Group Relief for Carried Forward Losses					-
			Profits Chargeable to Corporation Tax					-

Corporation Tax Payable	Financial Year 2021	Amount of Profit -	Rate of tax %	Tax -
			Corporation Tax Chargeable	-

Losses Memorandum									
	Pre 1 April 2017				Post 1 April 2017				
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	
Brought Forward	-	-	-	-	-	-	-	-	
Used in this Computation	-	-	-	-	-	-	-	-	
Surrendered for Group Relief					-	-	-	-	
Current Period	-	-	-	-	-	-	-	-	
Surrendered for Group Relief	-	-	-	-	-	-	-	-	
Carried back to Earlier Period	-	-			-	-			
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]									N
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-	
Company in a group? [Y/N]									N

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
 Total profits in the period	 -	 -	 -
 Deductions allowance: Post 1 April 2017 brought forward losses claimed	 -	 -	 -

HM Revenue & Customs

Company Tax Return

CT600 (2022) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Brockham Village Hall
2	Company registration number	CE012440
3	Tax reference	3500214883
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below			
5	NI trading activity ☐	6	SME ☐
7	NI employer ☐	8	Special circumstances ☐

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2021		31/03/2022
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period		☐
45	Claim or relief affecting an earlier period		☐
50	Making more than one return for this company now		☐
55	This return contains estimated figures		☐
60	Company part of a group that is not small		☐
65	Notice of disclosable avoidance schemes		☐
	Transfer Pricing		☐
70	Compensating adjustment claimed		☐
75	Company qualifies for SME exemption		☐

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	☒
85	I attach accounts and computations for a different period	☐
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	☐
100	Controlled foreign companies and foreign permanent establishment exemptions - <i>form CT600B</i>	☐
105	Group and consortium - <i>form CT600C</i>	☐
110	Insurance - <i>form CT600D</i>	☐
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	☒
120	Tonnage Tax - <i>form CT600F</i>	☐
125	Northern Ireland - <i>form CT600G</i>	☐
130	Cross-border Royalties - <i>form CT600H</i>	☐
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	☐
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	☐
141	Restitution Tax - <i>form CT600K</i>	☐
142	Research and Development - <i>form CT600L</i>	☐
143	Freeports – <i>form CT600M</i>	☐

Tax calculation

Turnover

145	Total turnover from trade		-
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	☐	

Income

155	Trading profits		-
160	Trading losses brought forward set against trading profits		-
165	Net trading profits – box 155 minus box 160		-
170	Bank, building society or other interest, and profits from non-trading loan relationships		-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	☐	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	☐
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-
Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>				430			-
Marginal relief for ring fence trades				435			-
Corporation Tax chargeable - <i>box 430 minus box 435</i>				440			-

Reliefs and deductions in terms of tax

445	Community Investment Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	☐
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	☐
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 and 465</i>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	322
472	CJRS entitlement	322
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	☐
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
500	CFC tax, bank levy and bank surcharge payable – <i>total of box 490, 495 and 496</i>	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable – <i>total of boxes 475, 480, 500 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-
580	Capital allowances first-year tax credit payable – <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding – <i>box 525 minus boxes 545, 560, 565 and 595</i>	-
605	Tax overpaid including surplus or payable credits – <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	-

Tax reconciliation - continued

610	Group tax refunds surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	☐	617	Yes – services	☐	618	No – neither	☐
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	☐
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	☐
635	is within a group payments arrangement for the period	☐
640	has written down or sold intangible assets	☐
645	has made cross-border royalty payments	☐
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	☐
655	Put an 'X' in box 655 if the claim is made by a large company	☐
660	R&D enhanced expenditure	-
665	Creative enhanced expenditure	-
670	R&D and creative enhanced expenditure - total box 660 and 665	-
675	R&D enhanced expenditure of an SME on work sub contracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860	Do not repay sums of - or less.
-----	--

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creative tax credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	-
-----	---	--------------------------------

Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	☐
or		
will follow	910	☐

915	Please stop repayment of the following amount until we send you the Notice	-
-----	--	--------------------------------

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)
950	of (enter company name)
955	authorise (enter name)
960	of address (enter address)
	Postcode
965	Nominee reference
	to receive payment on company's behalf
970	Name

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	<u>Paul Williams</u> Paul Williams (Nov 9, 2022 16:19 GMT)
980	Date DD/MM/YYYY	09/11/2022
985	Status	Trustee

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Brockham Village Hall
E2	Tax reference	3500214883
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	from DD/MM/YYYY	01/04/2021
E4	to DD/MM/YYYY	31/03/2022

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1175919
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	Paul Williams
Status	E35	Trustee
Date DD/MM/YYYY	E40	09/11/2022

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 -
Investment income - exclude any amounts included on form CT600	E55 -
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 -

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 -
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 -
All general administration/governance costs	E105 -
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 -

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 -	E135 -
UK investments (excluding controlled companies)	E140 -	E145 -
Shares in, and loans to, controlled companies	E150 -	E155 -
Overseas investments	E160 -	E165 -
Loans and non-trade debtors		E170 -
Other current assets		E175 -
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 -
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 -

Corporation Tax Return for Period 01/04/2021 to 31/03/2022 for Brockham Village Hall T/A Brockham Village Hall

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule		
Corporation tax due after deduction of any income tax		0.00
Tax credits		0.00
Tax already paid		0.00
Tax outstanding		0.00
Normal payment date (non-quarterly payer)		
Balancing payment	01 January 2023	

BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts

Final Audit Report

2022-11-09

Created:	2022-11-09
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5eZ949RgD8RJ63X_SWCy_8AgXov_T5mA

"BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
2022-11-09 - 3:33:47 PM GMT- IP address: 86.176.72.182
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-  Signer pwilliams71@btinternet.com entered name at signing as Paul williams
2022-11-09 - 4:19:34 PM GMT- IP address: 86.153.4.109
-  Document e-signed by Paul williams (pwilliams71@btinternet.com)
Signature Date: 2022-11-09 - 4:19:36 PM GMT - Time Source: server- IP address: 86.153.4.109
-  Document emailed to brian@harrisonlittlefield.co.uk for signature
2022-11-09 - 4:19:37 PM GMT
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2022-11-09 - 4:20:50 PM GMT- IP address: 86.176.72.182
-  Signer brian@harrisonlittlefield.co.uk entered name at signing as Brian Littlefield
2022-11-09 - 4:21:22 PM GMT- IP address: 86.176.72.182
-  Document e-signed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
Signature Date: 2022-11-09 - 4:21:24 PM GMT - Time Source: server- IP address: 86.176.72.182
-  Agreement completed.
2022-11-09 - 4:21:24 PM GMT

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall

Brockham Green

Betchworth

Surrey

RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell

D. Challenger

S. Jackson

R. Johnson

C. Trodd

P. Williams

Accountants

H&L Associates

25 Oakside Lane

Horley

RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is now almost 100 years old.

During the year our rental and hall income reduced due to the need to close in line with COVID rules. Local Authority grants and furlough payments were received to cover this lost income

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams

Trustee

09 November 2022


Paul williams (Nov 9, 2022 16:19 GMT)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Brian Littlefield

Brian Littlefield (Nov 9, 2022 16:21 GMT)

B Littlefield

FCCA

25 Oakside Lane

Horley

RH6 9XS

09 November 2022

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	4	1	1	-
Charitable activities	5	-	-	2,192
Other trading activities	6	33,177	33,177	15,209
Other	7	8,322	8,322	22,773
Total		41,500	41,500	40,174
Expenditure on:				
Raising funds	8	9,285	9,285	6,491
Other	9	41,425	41,425	20,557
Total		50,710	50,710	27,048
Net gains on investments		-	-	-
Net (expenditure)/income		(9,210)	(9,210)	13,126
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(9,210)	(9,210)	13,126
Other gains and losses				
Net movement in funds		(9,210)	(9,210)	13,126
Reconciliation of funds:				
Total funds brought forward		29,306	29,306	16,180
Total funds carried forward		20,096	20,096	29,306

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	41,500	40,174
Gross income for the year	<u>41,500</u>	<u>40,174</u>
Expenditure	50,710	27,048
Total expenditure for the year	<u>50,710</u>	<u>27,048</u>
Net (expenditure)/income before tax for the year	(9,210)	13,126
Net (expenditure)/income for the year	<u>(9,210)</u>	<u>13,126</u>

Brockham Village Hall

Balance Sheet

at 31 March 2022

Company No. CE012440	Notes	2022 £	2021 £
Current assets			
Debtors	11	235	600
Cash at bank and in hand		22,822	30,173
		<u>23,057</u>	<u>30,773</u>
Creditors: Amount falling due within one year	12	(2,961)	(1,467)
Net current assets		20,096	29,306
Total assets less current liabilities		20,096	29,306
Net assets excluding pension asset or liability		20,096	29,306
Total net assets		<u>20,096</u>	<u>29,306</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		20,096	29,306
		<u>20,096</u>	<u>29,306</u>
Reserves	13		
Total funds		<u>20,096</u>	<u>29,306</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 November 2022

And signed on its behalf by:

Paul Williams
Paul Williams (Nov 9, 2022 16:19 GMT)

P. Williams

Trustee

09 November 2022

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(9,210)	13,126
Adjustments for:		
Dividends, interest and rents from investments	(8,322)	(22,773)
Decrease in trade and other receivables	365	370
Increase/(Decrease) in trade and other payables	1,494	(1,545)
Net cash used in operating activities	<u>(15,673)</u>	<u>(10,822)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,322	22,773
Net cash from investing activities	<u>8,322</u>	<u>22,773</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(7,351)	11,951
Cash and cash equivalents at the beginning of the year	30,173	18,222
Cash and cash equivalents at the end of the year	<u>22,822</u>	<u>30,173</u>
Components of cash and cash equivalents		
Cash and bank balances	22,822	30,173
	<u>22,822</u>	<u>30,173</u>

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	2,192	2,192
Other trading activities	15,209	15,209
Other	22,773	22,773
Total	<u>40,174</u>	<u>40,174</u>
Expenditure on:		
Raising funds	6,491	6,491
Other	20,557	20,557
Total	<u>27,048</u>	<u>27,048</u>
Net income	<u>13,126</u>	<u>13,126</u>
Net income before other gains/(losses)	13,126	13,126
Other gains and losses:		
Net movement in funds	<u>13,126</u>	<u>13,126</u>
Reconciliation of funds:		
Total funds brought forward	16,180	16,180
Total funds carried forward	<u>29,306</u>	<u>29,306</u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations received	<u>1</u>	<u>1</u>	-
	<u>1</u>	<u>1</u>	-

5 Income from charitable activities

	Total 2022	Total 2021
	£	£
Grants Received	-	2,192
	<u>-</u>	<u>2,192</u>

6 Income from other trading activities

Unrestricted	Total	Total
	2022	2021
£	£	£
Bar & Cafe Letting	15,375	12,490
Hall Lettings	17,802	2,719
<u>33,177</u>	<u>33,177</u>	<u>15,209</u>

7 Other income

Unrestricted	Total	Total
	2022	2021
£	£	£
Grants	8,000	18,097
Furlough Grants	322	4,676
<u>8,322</u>	<u>8,322</u>	<u>22,773</u>

8 Expenditure on raising funds

Unrestricted	Total	Total
	2022	2021
£	£	£
<i>Fundraising trading costs</i>		
Hall Lettings	9,285	6,491
<u>9,285</u>	<u>9,285</u>	<u>6,491</u>

9 Other expenditure

Unrestricted	Total	Total
	2022	2021
£	£	£
Employee costs	7,390	5,226
Premises costs	29,692	10,949
General administrative costs	1,264	2,661
Legal and professional costs	3,079	1,721
<u>41,425</u>	<u>41,425</u>	<u>20,557</u>

10 Staff costs

2022	2021
£	£
Salaries and wages	5,226
<u>7,390</u>	<u>5,226</u>

No employee received emoluments in excess of £60,000.

11 Debtors

2022	2021
£	£
Trade debtors	600
<u>235</u>	<u>600</u>

12 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,381	1,067
Other creditors	180	-
Accruals	400	400
	<u>2,961</u>	<u>1,467</u>

13 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	29,306	41,500	(50,710)	20,096
	<u>29,306</u>	<u>41,500</u>	<u>(50,710)</u>	<u>20,096</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	20,096	20,096
	<u>20,096</u>	<u>20,096</u>

15 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	30,173	(7,351)	22,822
	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>
Net debt	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>

16 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations received	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Charitable activities			
Grants Received	-	-	2,192
	<u>-</u>	<u>-</u>	<u>2,192</u>
Other trading activities			
Bar & Cafe Letting	15,375	15,375	12,490
Hall Lettings	17,802	17,802	2,719
	<u>33,177</u>	<u>33,177</u>	<u>15,209</u>
Other			
Grants	8,000	8,000	18,097
Furlough Grants	322	322	4,676
	<u>8,322</u>	<u>8,322</u>	<u>22,773</u>
Total income and endowments	41,500	41,500	40,174
Expenditure on:			
Costs of other trading activities			
Hall Lettings	9,285	9,285	6,491
	<u>9,285</u>	<u>9,285</u>	<u>6,491</u>
Total of expenditure on raising funds	9,285	9,285	6,491
Employee costs			
Salaries/wages	7,390	7,390	5,226
	<u>7,390</u>	<u>7,390</u>	<u>5,226</u>
Premises costs			
Rates	392	392	-
Light, heat and power	8,659	8,659	4,668
Premises repairs and maintenance	15,697	15,697	1,692
Other premises costs	4,944	4,944	4,589
	<u>29,692</u>	<u>29,692</u>	<u>10,949</u>
General administrative costs, including depreciation and amortisation			
Bad debts	48	48	25
General insurances	-	-	1,733
Postage and couriers	-	-	74

Brockham Village Hall
Detailed Statement of Financial Activities

Software, IT support and related costs	390	390	212
Stationery and printing	204	204	-
Sundry expenses	48	48	20
Telephone, fax and broadband	574	574	597
	<u>1,264</u>	<u>1,264</u>	<u>2,661</u>
Legal and professional costs			
Accountancy and bookkeeping	1,939	1,939	1,151
Other legal and professional costs	1,140	1,140	570
	<u>3,079</u>	<u>3,079</u>	<u>1,721</u>
Total of expenditure of other costs	<u>41,425</u>	<u>41,425</u>	<u>20,557</u>
Total expenditure	50,710	50,710	27,048
Net gains on investments	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Other Gains	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	29,306	29,306	16,180
Total funds carried forward	<u>20,096</u>	<u>20,096</u>	<u>29,306</u>

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-					
		NTLR Deficits		-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
	Post 1st April 2017	Trading Losses	-	-	-	-	-	
		NTLR Deficits	-	-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
	Post 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
Sub-totals			-	-	-	-	-	
Qualifying Donations							-	
Used Against Total Profits							-	-
Charges Surrendered as Group Relief							-	
Group Relief								-
Group Relief for Carried Forward Losses								-
Profits Chargeable to Corporation Tax								-

Corporation Tax Payable	Financial Year 2021	Amount of Profit -	Rate of tax %	Tax -
			Corporation Tax Chargeable	-

Losses Memorandum									
	Pre 1 April 2017				Post 1 April 2017				
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	
Brought Forward	-	-	-	-	-	-	-	-	
Used in this Computation	-	-	-	-	-	-	-	-	
Surrendered for Group Relief					-	-	-	-	
Current Period	-	-	-	-	-	-	-	-	
Surrendered for Group Relief	-	-	-	-	-	-	-	-	
Carried back to Earlier Period	-	-			-	-			
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]									N
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-	
Company in a group? [Y/N]									N

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
 Total profits in the period	 -	 -	 -
 Deductions allowance: Post 1 April 2017 brought forward losses claimed	 -	 -	 -

HM Revenue & Customs

Company Tax Return

CT600 (2022) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Brockham Village Hall
2	Company registration number	CE012440
3	Tax reference	3500214883
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	☐	6	SME	☐
7	NI employer	☐	8	Special circumstances	☐

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2021		31/03/2022
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period		☐
45	Claim or relief affecting an earlier period		☐
50	Making more than one return for this company now		☐
55	This return contains estimated figures		☐
60	Company part of a group that is not small		☐
65	Notice of disclosable avoidance schemes		☐
	Transfer Pricing		☐
70	Compensating adjustment claimed		☐
75	Company qualifies for SME exemption		☐

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	☒
85	I attach accounts and computations for a different period	☐
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	☐
100	Controlled foreign companies and foreign permanent establishment exemptions - <i>form CT600B</i>	☐
105	Group and consortium - <i>form CT600C</i>	☐
110	Insurance - <i>form CT600D</i>	☐
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	☒
120	Tonnage Tax - <i>form CT600F</i>	☐
125	Northern Ireland - <i>form CT600G</i>	☐
130	Cross-border Royalties - <i>form CT600H</i>	☐
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	☐
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	☐
141	Restitution Tax - <i>form CT600K</i>	☐
142	Research and Development - <i>form CT600L</i>	☐
143	Freeports – <i>form CT600M</i>	☐

Tax calculation

Turnover

145	Total turnover from trade	-
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	☐

Income

155	Trading profits	-
160	Trading losses brought forward set against trading profits	-
165	Net trading profits – box 155 minus box 160	-
170	Bank, building society or other interest, and profits from non-trading loan relationships	-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	☐

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	☐
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-
Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>				430			-
Marginal relief for ring fence trades				435			-
Corporation Tax chargeable - <i>box 430 minus box 435</i>				440			-

Reliefs and deductions in terms of tax

445	Community Investment Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	☐
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	☐
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 and 465</i>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	322
472	CJRS entitlement	322
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	☐
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
500	CFC tax, bank levy and bank surcharge payable – <i>total of box 490, 495 and 496</i>	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable – <i>total of boxes 475, 480, 500 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-
580	Capital allowances first-year tax credit payable – <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding – <i>box 525 minus boxes 545, 560, 565 and 595</i>	-
605	Tax overpaid including surplus or payable credits – <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	-

Tax reconciliation - continued

610	Group tax refunds surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	☐	617	Yes – services	☐	618	No – neither	☐
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	☐
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	☐
635	is within a group payments arrangement for the period	☐
640	has written down or sold intangible assets	☐
645	has made cross-border royalty payments	☐
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	☐
655	Put an 'X' in box 655 if the claim is made by a large company	☐
660	R&D enhanced expenditure	-
665	Creative enhanced expenditure	-
670	R&D and creative enhanced expenditure - total box 660 and 665	-
675	R&D enhanced expenditure of an SME on work sub contracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860	Do not repay sums of - or less.
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.	

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creative tax credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.	
900	The following amount is to be surrendered -
Put an 'X' in the appropriate box(es) below	
the joint Notice is attached	905 ☐
or	
will follow	910 ☐
915	Please stop repayment of the following amount until we send you the Notice -

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)
950	of (<i>enter company name</i>)
955	authorise (<i>enter name</i>)
960	of address (<i>enter address</i>) Postcode
965	Nominee reference to receive payment on company's behalf
970	Name

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	<u>Paul Williams</u> Paul williams (Nov 9, 2022 16:19 GMT)
980	Date DD/MM/YYYY	09/11/2022
985	Status	Trustee

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Brockham Village Hall
E2	Tax reference	3500214883
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/04/2021
E4	to DD/MM/YYYY	31/03/2022

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1175919
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	Paul Williams
Status	E35	Trustee
Date DD/MM/YYYY	E40	09/11/2022

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 -
Investment income - exclude any amounts included on form CT600	E55 -
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 -

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 -
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 -
All general administration/governance costs	E105 -
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 -

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 -	E135 -
UK investments (excluding controlled companies)	E140 -	E145 -
Shares in, and loans to, controlled companies	E150 -	E155 -
Overseas investments	E160 -	E165 -
Loans and non-trade debtors		E170 -
Other current assets		E175 -
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 -
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 -

Corporation Tax Return for Period 01/04/2021 to 31/03/2022 for Brockham Village Hall T/A Brockham Village Hall

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule		
Corporation tax due after deduction of any income tax		0.00
Tax credits		0.00
Tax already paid		0.00
Tax outstanding		0.00
Normal payment date (non-quarterly payer)		
Balancing payment	01 January 2023	

BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts

Final Audit Report

2022-11-09

Created:	2022-11-09
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5eZ949RgD8RJ63X_SWCy_8AgXov_T5mA

"BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
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Signature Date: 2022-11-09 - 4:19:36 PM GMT - Time Source: server- IP address: 86.153.4.109
-  Document emailed to brian@harrisonlittlefield.co.uk for signature
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-  Signer brian@harrisonlittlefield.co.uk entered name at signing as Brian Littlefield
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-  Agreement completed.
2022-11-09 - 4:21:24 PM GMT

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

Brockham Village Hall

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell
D. Challenger
S. Jackson
R. Johnson
C. Trodd
P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is now almost 100 years old.

During the year our rental and hall income reduced due to the need to close in line with COVID rules. Local Authority grants and furlough payments were received to cover this lost income

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams

Trustee

09 November 2022


Paul williams (Nov 9, 2022 16:19 GMT)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the financial statements of Brockham Village Hall for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Brian Littlefield

Brian Littlefield (Nov 9, 2022 16:21 GMT)

B Littlefield

FCCA

25 Oakside Lane

Horley

RH6 9XS

09 November 2022

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	4	1	1	-
Charitable activities	5	-	-	2,192
Other trading activities	6	33,177	33,177	15,209
Other	7	8,322	8,322	22,773
Total		41,500	41,500	40,174
Expenditure on:				
Raising funds	8	9,285	9,285	6,491
Other	9	41,425	41,425	20,557
Total		50,710	50,710	27,048
Net gains on investments		-	-	-
Net (expenditure)/income		(9,210)	(9,210)	13,126
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(9,210)	(9,210)	13,126
Other gains and losses				
Net movement in funds		(9,210)	(9,210)	13,126
Reconciliation of funds:				
Total funds brought forward		29,306	29,306	16,180
Total funds carried forward		20,096	20,096	29,306

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	41,500	40,174
Gross income for the year	<u>41,500</u>	<u>40,174</u>
Expenditure	50,710	27,048
Total expenditure for the year	<u>50,710</u>	<u>27,048</u>
Net (expenditure)/income before tax for the year	(9,210)	13,126
Net (expenditure)/income for the year	<u>(9,210)</u>	<u>13,126</u>

Brockham Village Hall

Balance Sheet

at 31 March 2022

Company No. CE012440	Notes	2022 £	2021 £
Current assets			
Debtors	11	235	600
Cash at bank and in hand		22,822	30,173
		<u>23,057</u>	<u>30,773</u>
Creditors: Amount falling due within one year	12	(2,961)	(1,467)
Net current assets		20,096	29,306
Total assets less current liabilities		20,096	29,306
Net assets excluding pension asset or liability		20,096	29,306
Total net assets		<u>20,096</u>	<u>29,306</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		20,096	29,306
		<u>20,096</u>	<u>29,306</u>
Reserves	13		
Total funds		<u>20,096</u>	<u>29,306</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 November 2022

And signed on its behalf by:

Paul Williams
Paul Williams (Nov 9, 2022 16:19 GMT)

P. Williams

Trustee

09 November 2022

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(9,210)	13,126
Adjustments for:		
Dividends, interest and rents from investments	(8,322)	(22,773)
Decrease in trade and other receivables	365	370
Increase/(Decrease) in trade and other payables	1,494	(1,545)
Net cash used in operating activities	<u>(15,673)</u>	<u>(10,822)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	8,322	22,773
Net cash from investing activities	<u>8,322</u>	<u>22,773</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(7,351)	11,951
Cash and cash equivalents at the beginning of the year	30,173	18,222
Cash and cash equivalents at the end of the year	<u>22,822</u>	<u>30,173</u>
Components of cash and cash equivalents		
Cash and bank balances	22,822	30,173
	<u>22,822</u>	<u>30,173</u>

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	2,192	2,192
Other trading activities	15,209	15,209
Other	22,773	22,773
Total	<u>40,174</u>	<u>40,174</u>
Expenditure on:		
Raising funds	6,491	6,491
Other	20,557	20,557
Total	<u>27,048</u>	<u>27,048</u>
Net income	<u>13,126</u>	<u>13,126</u>
Net income before other gains/(losses)	13,126	13,126
Other gains and losses:		
Net movement in funds	<u>13,126</u>	<u>13,126</u>
Reconciliation of funds:		
Total funds brought forward	16,180	16,180
Total funds carried forward	<u>29,306</u>	<u>29,306</u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations received	<u>1</u>	<u>1</u>	-
	<u>1</u>	<u>1</u>	-

5 Income from charitable activities

	Total 2022	Total 2021
	£	£
Grants Received	-	2,192
	<u>-</u>	<u>2,192</u>

6 Income from other trading activities

Unrestricted	Total	Total
	2022	2021
£	£	£
Bar & Cafe Letting	15,375	12,490
Hall Lettings	17,802	2,719
<u>33,177</u>	<u>33,177</u>	<u>15,209</u>

7 Other income

Unrestricted	Total	Total
	2022	2021
£	£	£
Grants	8,000	18,097
Furlough Grants	322	4,676
<u>8,322</u>	<u>8,322</u>	<u>22,773</u>

8 Expenditure on raising funds

Unrestricted	Total	Total
	2022	2021
£	£	£
<i>Fundraising trading costs</i>		
Hall Lettings	9,285	6,491
<u>9,285</u>	<u>9,285</u>	<u>6,491</u>

9 Other expenditure

Unrestricted	Total	Total
	2022	2021
£	£	£
Employee costs	7,390	5,226
Premises costs	29,692	10,949
General administrative costs	1,264	2,661
Legal and professional costs	3,079	1,721
<u>41,425</u>	<u>41,425</u>	<u>20,557</u>

10 Staff costs

2022	2021
£	£
Salaries and wages	5,226
<u>7,390</u>	<u>5,226</u>

No employee received emoluments in excess of £60,000.

11 Debtors

2022	2021
£	£
Trade debtors	600
<u>235</u>	<u>600</u>

12 Creditors:
amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,381	1,067
Other creditors	180	-
Accruals	400	400
	<u>2,961</u>	<u>1,467</u>

13 Movement in funds

	At 1 April 2021 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	29,306	41,500	(50,710)	20,096
	<u>29,306</u>	<u>41,500</u>	<u>(50,710)</u>	<u>20,096</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	20,096	20,096
	<u>20,096</u>	<u>20,096</u>

15 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	30,173	(7,351)	22,822
	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>
Net debt	<u>30,173</u>	<u>(7,351)</u>	<u>22,822</u>

16 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations received	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Charitable activities			
Grants Received	-	-	2,192
	<u>-</u>	<u>-</u>	<u>2,192</u>
Other trading activities			
Bar & Cafe Letting	15,375	15,375	12,490
Hall Lettings	17,802	17,802	2,719
	<u>33,177</u>	<u>33,177</u>	<u>15,209</u>
Other			
Grants	8,000	8,000	18,097
Furlough Grants	322	322	4,676
	<u>8,322</u>	<u>8,322</u>	<u>22,773</u>
Total income and endowments	41,500	41,500	40,174
Expenditure on:			
Costs of other trading activities			
Hall Lettings	9,285	9,285	6,491
	<u>9,285</u>	<u>9,285</u>	<u>6,491</u>
Total of expenditure on raising funds	9,285	9,285	6,491
Employee costs			
Salaries/wages	7,390	7,390	5,226
	<u>7,390</u>	<u>7,390</u>	<u>5,226</u>
Premises costs			
Rates	392	392	-
Light, heat and power	8,659	8,659	4,668
Premises repairs and maintenance	15,697	15,697	1,692
Other premises costs	4,944	4,944	4,589
	<u>29,692</u>	<u>29,692</u>	<u>10,949</u>
General administrative costs, including depreciation and amortisation			
Bad debts	48	48	25
General insurances	-	-	1,733
Postage and couriers	-	-	74

Brockham Village Hall
Detailed Statement of Financial Activities

Software, IT support and related costs	390	390	212
Stationery and printing	204	204	-
Sundry expenses	48	48	20
Telephone, fax and broadband	574	574	597
	<u>1,264</u>	<u>1,264</u>	<u>2,661</u>
Legal and professional costs			
Accountancy and bookkeeping	1,939	1,939	1,151
Other legal and professional costs	1,140	1,140	570
	<u>3,079</u>	<u>3,079</u>	<u>1,721</u>
Total of expenditure of other costs	<u>41,425</u>	<u>41,425</u>	<u>20,557</u>
Total expenditure	50,710	50,710	27,048
Net gains on investments	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Other Gains	-	-	-
	<u>(9,210)</u>	<u>(9,210)</u>	<u>13,126</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	29,306	29,306	16,180
Total funds carried forward	<u>20,096</u>	<u>20,096</u>	<u>29,306</u>

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-					
		NTLR Deficits		-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
	Post 1st April 2017	Trading Losses	-	-	-	-	-	
		NTLR Deficits	-	-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
	Post 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
Sub-totals			-	-	-	-	-	
Qualifying Donations							-	
Used Against Total Profits							-	-
Charges Surrendered as Group Relief							-	
Group Relief								-
Group Relief for Carried Forward Losses								-
Profits Chargeable to Corporation Tax								-

Corporation Tax Payable	Financial Year 2021	Amount of Profit -	Rate of tax %	Tax -
			Corporation Tax Chargeable	-

Losses Memorandum									
	Pre 1 April 2017				Post 1 April 2017				
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	
Brought Forward	-	-	-	-	-	-	-	-	
Used in this Computation	-	-	-	-	-	-	-	-	
Surrendered for Group Relief					-	-	-	-	
Current Period	-	-	-	-	-	-	-	-	
Surrendered for Group Relief	-	-	-	-	-	-	-	-	
Carried back to Earlier Period	-	-			-	-			
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]									N
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-	
Company in a group? [Y/N]									N

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2022) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Brockham Village Hall
2	Company registration number	CE012440
3	Tax reference	3500214883
4	Type of company	8

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	☐	6	SME	☐
7	NI employer	☐	8	Special circumstances	☐

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2021		31/03/2022
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period	☐	
45	Claim or relief affecting an earlier period	☐	
50	Making more than one return for this company now	☐	
55	This return contains estimated figures	☐	
60	Company part of a group that is not small	☐	
65	Notice of disclosable avoidance schemes	☐	
	Transfer Pricing	☐	
70	Compensating adjustment claimed	☐	
75	Company qualifies for SME exemption	☐	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	☒
85	I attach accounts and computations for a different period	☐
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	☐
100	Controlled foreign companies and foreign permanent establishment exemptions - <i>form CT600B</i>	☐
105	Group and consortium - <i>form CT600C</i>	☐
110	Insurance - <i>form CT600D</i>	☐
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	☒
120	Tonnage Tax - <i>form CT600F</i>	☐
125	Northern Ireland - <i>form CT600G</i>	☐
130	Cross-border Royalties - <i>form CT600H</i>	☐
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	☐
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	☐
141	Restitution Tax - <i>form CT600K</i>	☐
142	Research and Development - <i>form CT600L</i>	☐
143	Freeports – <i>form CT600M</i>	☐

Tax calculation

Turnover

145	Total turnover from trade		-
150	Banks, building societies, insurance companies and other financial concerns – put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	☐	

Income

155	Trading profits		-
160	Trading losses brought forward set against trading profits		-
165	Net trading profits – box 155 minus box 160		-
170	Bank, building society or other interest, and profits from non-trading loan relationships		-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	☐	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	☐
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-
Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>				430			-
Marginal relief for ring fence trades				435			-
Corporation Tax chargeable - <i>box 430 minus box 435</i>				440			-

Reliefs and deductions in terms of tax

445	Community Investment Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	☐
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	☐
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 and 465</i>	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	322
472	CJRS entitlement	322
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	☐
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
500	CFC tax, bank levy and bank surcharge payable – <i>total of box 490, 495 and 496</i>	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable – <i>total of boxes 475, 480, 500 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-

Calculation of tax outstanding or overpaid - continued

526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-
580	Capital allowances first-year tax credit payable – <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding – <i>box 525 minus boxes 545, 560, 565 and 595</i>	-
605	Tax overpaid including surplus or payable credits – <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	-

Tax reconciliation - continued

610	Group tax refunds surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	☐	617	Yes – services	☐	618	No – neither	☐
-----	-------------	--------------------------	-----	----------------	--------------------------	-----	--------------	--------------------------

Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	☐
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	☐
635	is within a group payments arrangement for the period	☐
640	has written down or sold intangible assets	☐
645	has made cross-border royalty payments	☐
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	☐
655	Put an 'X' in box 655 if the claim is made by a large company	☐
660	R&D enhanced expenditure	-
665	Creative enhanced expenditure	-
670	R&D and creative enhanced expenditure - total box 660 and 665	-
675	R&D enhanced expenditure of an SME on work sub contracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860	Do not repay sums of - or less.
-----	--

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creative tax credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	-
-----	---	--------------------------------

Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	☐
or		
will follow	910	☐

915	Please stop repayment of the following amount until we send you the Notice	-
-----	--	--------------------------------

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)
950	of (<i>enter company name</i>)
955	authorise (<i>enter name</i>)
960	of address (<i>enter address</i>) Postcode
965	Nominee reference to receive payment on company's behalf
970	Name

Declaration	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name
	Paul Williams <i>Paul Williams</i> Paul Williams (Nov 9, 2022 16:19 GMT)
980	Date DD/MM/YYYY
	09/11/2022
985	Status
	Trustee

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	Brockham Village Hall
E2	Tax reference	3500214883
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	from DD/MM/YYYY	01/04/2021
E4	to DD/MM/YYYY	31/03/2022

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1175919
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	Paul Williams
Status	E35	Trustee
Date DD/MM/YYYY	E40	09/11/2022

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 -
Investment income - exclude any amounts included on form CT600	E55 -
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 -

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 -
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 -
All general administration/governance costs	E105 -
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 -

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 -	E135 -
UK investments (excluding controlled companies)	E140 -	E145 -
Shares in, and loans to, controlled companies	E150 -	E155 -
Overseas investments	E160 -	E165 -
Loans and non-trade debtors		E170 -
Other current assets		E175 -
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 -
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 -

Corporation Tax Return for Period 01/04/2021 to 31/03/2022 for Brockham Village Hall T/A Brockham Village Hall

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule		
Corporation tax due after deduction of any income tax		0.00
Tax credits		0.00
Tax already paid		0.00
Tax outstanding		0.00
Normal payment date (non-quarterly payer)		
Balancing payment	01 January 2023	

BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts

Final Audit Report

2022-11-09

Created:	2022-11-09
By:	lisa Harrison (info@hlassociates.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5eZ949RgD8RJ63X_SWCy_8AgXov_T5mA

"BrockhamVillageHall_UTR3500214883_31-03-2022_Accounts" History

-  Document created by lisa Harrison (info@hlassociates.co.uk)
2022-11-09 - 3:33:47 PM GMT- IP address: 86.176.72.182
-  Document emailed to pwilliams71@btinternet.com for signature
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2022-11-09 - 4:00:29 PM GMT- IP address: 104.28.89.81
-  Signer pwilliams71@btinternet.com entered name at signing as Paul williams
2022-11-09 - 4:19:34 PM GMT- IP address: 86.153.4.109
-  Document e-signed by Paul williams (pwilliams71@btinternet.com)
Signature Date: 2022-11-09 - 4:19:36 PM GMT - Time Source: server- IP address: 86.153.4.109
-  Document emailed to brian@harrisonlittlefield.co.uk for signature
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2022-11-09 - 4:20:50 PM GMT- IP address: 86.176.72.182
-  Signer brian@harrisonlittlefield.co.uk entered name at signing as Brian Littlefield
2022-11-09 - 4:21:22 PM GMT- IP address: 86.176.72.182
-  Document e-signed by Brian Littlefield (brian@harrisonlittlefield.co.uk)
Signature Date: 2022-11-09 - 4:21:24 PM GMT - Time Source: server- IP address: 86.176.72.182
-  Agreement completed.
2022-11-09 - 4:21:24 PM GMT

BROCKHAM VILLAGE HALL

England & Wales - Charity number 1175919

Accounts

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2021

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	5
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

Brockham Village Hall

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE012440

Charity No. 1175919

Registered Office

Brockham Village Hall
Brockham Green
Betchworth
Surrey
RH3 7JR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Bell
D. Challenger
S. Jackson
R. Johnson
C. Trodd
P. Williams

Accountants

H&L Associates
25 Oakside Lane
Horley
RH6 9XS

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to establish, run and promote a village hall for the benefit of the local community.

ACHIEVEMENTS AND PERFORMANCE

The village hall provides a local cafe and bar used by the local community and run by independent people on a 3 year licence, as well as the hall itself which is used by local clubs and associations.

FINANCIAL REVIEW

The financial position is considered to be satisfactory.

Reserves are to be built up over the coming years to be used for maintaining the building which is now almost 100 years old.

Brockham Village Hall
Trustees Annual Report

During the year our rental and hall income reduced due to the need to close in line with COVID rules. Local Authority grants and furlough payments were received to cover this lost income

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Williams
Trustee
01 December 2021


P Williams (Dec 1, 2021 12:59 GMT)

Independent Examiner's Report to the trustees of Brockham Village Hall

I report to the charity trustees on my examination of the accounts of Brockham Village Hall for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.


Brian Littlefield (Dec 1, 2021 13:08 GMT)

Brian Littlefield
FCCA

25 Oakside Lane
Horley

RH6 9XS
01 December 2021

Brockham Village Hall
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments from:				
Donations and legacies	4	-	-	49
Charitable activities	5	2,192	2,192	200
Other trading activities	6	15,209	15,209	42,478
Other	7	22,773	22,773	-
Total		40,174	40,174	42,727
Expenditure on:				
Raising funds	8	6,491	6,491	9,779
Other	9	20,557	20,557	33,181
Total		27,048	27,048	42,960
Net gains on investments		-	-	-
Net income/(expenditure)		13,126	13,126	(233)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		13,126	13,126	(233)
Other gains and losses				
Net movement in funds		13,126	13,126	(233)
Reconciliation of funds:				
Total funds brought forward		16,180	16,180	16,413
Total funds carried forward		29,306	29,306	16,180

Brockham Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021 £	2020 £
Income	40,174	42,727
Gross income for the year	<u>40,174</u>	<u>42,727</u>
Expenditure	27,048	42,960
Total expenditure for the year	<u>27,048</u>	<u>42,960</u>
Net income/(expenditure) before tax for the year	13,126	(233)
Net income /(expenditure)for the year	<u><u>13,126</u></u>	<u><u>(233)</u></u>

Brockham Village Hall

Balance Sheet

at 31 March 2021

Company No. CE012440	Notes	2021 £	2020 £
Current assets			
Debtors	11	600	970
Cash at bank and in hand		30,173	18,222
		<u>30,773</u>	<u>19,192</u>
Creditors: Amount falling due within one year	12	(1,467)	(3,012)
Net current assets		29,306	16,180
Total assets less current liabilities		29,306	16,180
Net assets excluding pension asset or liability		29,306	16,180
Total net assets		<u>29,306</u>	<u>16,180</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		29,306	16,180
		<u>29,306</u>	<u>16,180</u>
Reserves	13		
Total funds		<u>29,306</u>	<u>16,180</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 01 December 2021

And signed on its behalf by:


P. Williams (Dec 1, 2021 12:59 GMT)

P. Williams

Trustee

01 December 2021

Brockham Village Hall
Statement of Cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	13,126	(233)
Adjustments for:		
Dividends, interest and rents from investments	(22,773)	-
Decrease/(Increase) in trade and other receivables	370	(970)
Decrease in trade and other payables	(1,545)	(432)
Net cash used in operating activities	<u>(10,822)</u>	<u>(1,635)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	22,773	-
Net cash from investing activities	<u>22,773</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	11,951	(1,635)
Cash and cash equivalents at the beginning of the year	18,222	19,857
Cash and cash equivalents at the end of the year	<u>30,173</u>	<u>18,222</u>
Components of cash and cash equivalents		
Cash and bank balances	30,173	18,222
	<u>30,173</u>	<u>18,222</u>

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The 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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	49	49
Charitable activities	200	200
Other trading activities	42,478	42,478
Total	<u>42,727</u>	<u>42,727</u>
Expenditure on:		
Raising funds	9,779	9,779
Other	33,181	33,181
Total	<u>42,960</u>	<u>42,960</u>
Net income	<u>(233)</u>	<u>(233)</u>
Net income before other gains/(losses)	(233)	(233)
Other gains and losses:		
Net movement in funds	<u>(233)</u>	<u>(233)</u>
Reconciliation of funds:		
Total funds brought forward	16,413	16,413
Total funds carried forward	<u>16,180</u>	<u>16,180</u>

4 Income from donations and legacies

	Total 2021 £	Total 2020 £
Donations received	-	49
	<u>-</u>	<u>49</u>

5 Income from charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
Grants Received	2,192	2,192	200
	<u>2,192</u>	<u>2,192</u>	<u>200</u>

6 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
Bar & Cafe Letting	12,490	25,758
Hall Lettings	2,719	16,720
<u>15,209</u>	<u>15,209</u>	<u>42,478</u>

7 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
18,097	18,097	-
4,676	4,676	-
<u>22,773</u>	<u>22,773</u>	<u>-</u>

8 Expenditure on raising funds

Unrestricted	Total 2021	Total 2020
£	£	£
<i>Fundraising trading costs</i>		
Hall Lettings	6,491	9,779
<u>6,491</u>	<u>6,491</u>	<u>9,779</u>

9 Other expenditure

Unrestricted	Total 2021	Total 2020
£	£	£
Employee costs	5,226	5,291
Premises costs	10,949	23,548
General administrative costs	2,661	2,912
Legal and professional costs	1,721	1,430
<u>20,557</u>	<u>20,557</u>	<u>33,181</u>

10 Staff costs

Salaries and wages	5,226	5,291
	<u>5,226</u>	<u>5,291</u>

No employee received emoluments in excess of £60,000.

11 Debtors

2021	2020
£	£
Trade debtors	970
<u>600</u>	<u>970</u>

12 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,067	2,271
Other creditors	-	340
Accruals and deferred income	400	401
	<u>1,467</u>	<u>3,012</u>

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	16,180	40,174	(27,048)	29,306
Revaluation Reserves:				
Total funds	<u>16,180</u>	<u>40,174</u>	<u>(27,048)</u>	<u>29,306</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	29,306	29,306
	<u>29,306</u>	<u>29,306</u>

15 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	18,222	11,951	30,173
	<u>18,222</u>	<u>11,951</u>	<u>30,173</u>
Net debt	<u>18,222</u>	<u>11,951</u>	<u>30,173</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Brockham Village Hall
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations received	-	-	49
	<u>-</u>	<u>-</u>	<u>49</u>
Charitable activities			
Grants Received	2,192	2,192	200
	<u>2,192</u>	<u>2,192</u>	<u>200</u>
Other trading activities			
Bar & Cafe Letting	12,490	12,490	25,758
Hall Lettings	2,719	2,719	16,720
	<u>15,209</u>	<u>15,209</u>	<u>42,478</u>
Other			
	18,097	18,097	-
	4,676	4,676	-
	<u>22,773</u>	<u>22,773</u>	<u>-</u>
Total income and endowments	40,174	40,174	42,727
Expenditure on:			
Costs of other trading activities			
Hall Lettings	6,491	6,491	9,779
	<u>6,491</u>	<u>6,491</u>	<u>9,779</u>
Total of expenditure on raising funds	6,491	6,491	9,779
Employee costs			
Salaries/wages	5,226	5,226	5,291
	<u>5,226</u>	<u>5,226</u>	<u>5,291</u>
Premises costs			
Light, heat and power	4,668	4,668	7,823
Premises repairs and maintenance	1,692	1,692	8,808
Other premises costs	4,589	4,589	6,917
	<u>10,949</u>	<u>10,949</u>	<u>23,548</u>
General administrative costs, including depreciation and amortisation			
Bad debts	25	25	296
General insurances	1,733	1,733	1,192
Postage and couriers	74	74	-
Software, IT support and related costs	212	212	187

Brockham Village Hall
Detailed Statement of Financial Activities

Stationery and printing	-	-	90
Sundry expenses	20	20	512
Telephone, fax and broadband	597	597	635
	<u>2,661</u>	<u>2,661</u>	<u>2,912</u>
Legal and professional costs			
Accountancy and bookkeeping	1,151	1,151	1,430
Other legal and professional costs	570	570	-
	<u>1,721</u>	<u>1,721</u>	<u>1,430</u>
Total of expenditure of other costs	<u>20,557</u>	<u>20,557</u>	<u>33,181</u>
Total expenditure	27,048	27,048	42,960
Net gains on investments	-	-	-
Net income/(expenditure)	<u>13,126</u>	<u>13,126</u>	<u>(233)</u>
Net income/(expenditure) before other gains/(losses)	13,126	13,126	(233)
Other Gains	-	-	-
Net movement in funds	<u>13,126</u>	<u>13,126</u>	<u>(233)</u>
Reconciliation of funds:			
Total funds brought forward	16,180	16,180	16,413
Total funds carried forward	<u>29,306</u>	<u>29,306</u>	<u>16,180</u>

BrockhamVillageHall_UTR_31-03-2021_Accounts

Final Audit Report

2021-12-01

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