

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2021

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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 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 Oakeside 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.
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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.

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	-
	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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