

Brockham Village Hall

Charity No. 1175919

Company No. CE012440

Trustees' Report and Unaudited Accounts

31 March 2025

	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 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)

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.
-----------------------	---

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 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	<u>97,009</u>	<u>97,009</u>	<u>80,307</u>
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	<u>9,098</u>	<u>9,098</u>	<u>11,934</u>
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

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











# 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