

**BRANSCOMBE VILLAGE HALL**

**CHARITY NUMBER: 300776**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**Branscombe Village Hall (Charity Number 300776)**  
**Accounts for the Year ended 31 December 2024**  
**Contents Page**

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	Page
Trustees Report	1-3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-12

**Branscombe Village Hall (Charity Number 300776)**

**Trustees Report for the Year ended 31 December 2024**

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**Reference and Administrative Details**

Charity name: Branscombe Village Hall

Registered number: 300776

Charity's principal address: Branscombe Village Hall  
Branscombe  
Seaton  
Devon  
EX12 3DB

Trustees: A Fuell  
D Lamb  
R Kerr  
M Fielden  
C Newman  
R Cox

Bankers: Lloyds Bank  
Seaton

Independent Examiner: Westcotts (SW) LLP  
30 St Peter Street  
Tiverton  
Devon  
EX16 6NR

### **Structure Governance and Management**

The charity is regulated by Trust Deed dated 31 August 1951, and Scheme document dated 5th August 1993. The management committee is assembled from Trustees who are appointed at the Annual General Meeting.

The Management Committee CHAIR, Vice Chair, Treasurer and Bookings Officer are Trustees. The Officers are elected at the Annual General Meeting. Further Trustees may be appointed by the Officers and Appointed Trustees at Committee Meetings. There are two Appointed Trustees able through their long association with the Hall, its workings and activities, and their occupational skills to provide advice and guidance. All Trustees are required to read and sign an Eligibility Statement.

### **Objectives and Activities**

The object of the charity is the provision and maintenance of a Village Hall and grounds for the use of the inhabitants of the Parish of Branscombe.

The facilities include the main village hall as well as a playground, cricket pavilion, tennis court, snooker room, sports field, public toilets and car parking.

The Trustees encourage users to attend and contribute at meetings. Branscombe Parish Council, Branscombe C of E Primary School PTFA, Branscombe Cricket Club, Branscombe Project, and the British Legion have appointed representatives. The Trustees aim to provide excellent and affordable facilities, regularly benchmarking quality and price structure with similar entities. Events and availability are promoted locally through various media including the Parish Magazine. Social media channels are utilised to engage a wider public.

The public benefit guidance of the Charities Commission is considered during meetings. The Trustees and user Groups regularly provide volunteers to assist with events.

### **Achievement and performance**

The Village Hall Trustees are pleased to have a base of core users and to have hosted weddings, christenings, anniversaries, memorials, and community festivals during the year.

The annual firework displays experienced poor weather still gaining praise from attendees, notably from visitors. Sufficient funds are set aside as restricted in advance for 2025.

The new pavilion has seen its first full cricket season. It was the venue for twelve private primarily social functions with very positive feedback.

The playground improvement centred on a replacement swing for younger children. The committee was grateful to receive support funding from the Parish Council and able to absorb the expenditure during the year.

The new website operated throughout the year becoming the principal mode of hall bookings.

The outcome for unrestricted funds was a deficit of £9,209 marginally better than anticipated. The principal income streams continue to be well donations and hall rent with a pleasing contribution through the bar.

The Trustee's aim is to sustain the amenities available to the local community and visitors to the Parish.

### **FINANCIAL REVIEW**

#### **Reserves Policy**

The Trustees assess that the reserves should as a minimum be sufficient to meet major repair to the Hall Building and its essential services, and adequate to service six months Hall running costs. The ground heat pumps, and solar panel array are significant installations which will require future renewal. The Trustees evaluate these sums as £50,000 (installations) and £8,000 (running costs).

Unspent reserves at 31 December 2024 were £209,354 and net current assets were £66,261. This is considered to be adequate for the Charity's objectives.

Income for the year totalled £31,299. Donations for specific purposes amounted to £2,456. Regular Hall operations generated an income of £29,019 (2023 - £22,929).

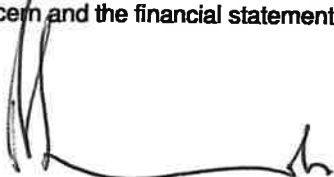
Expenditure before provisions totalled £28,786 (2023 - £19,813). Refurbishment of the playground, hall furniture, and elsewhere on the premises was expensed in the year.

Electricity costs were stabilised by active market search for suitable contract. Buildings insurance cost increased due to climate change risks and construction cost escalation affecting the market, and survey revaluation of Hall rebuild requirement.

#### **Risk Management**

The Trustees have assessed the major risks facing the Charity and developed appropriate procedures to mitigate and control those risks.

The Trustees are satisfied that there are no material uncertainties regarding the charity's ability to continue as a going concern and the financial statements have therefore been prepared on a going concern basis.



Chairman

Dated 14 MAY 2025

**Statement of Trustees' Responsibilities**

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The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure. In preparing those financial statements, generally accepted accounting practice entails that the Trustees:

select suitable accounting policies and apply them consistently.

observe the methods and principles in the Charities SORP and FRS 102;

make judgements and estimates that are reasonable and prudent.

state whether the financial statements comply with the trust deed subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are required to act in accordance with the trust deed and the rules of the Charity, within the framework of charity law. They are responsible for keeping proper accounting records, which disclose, with reasonable accuracy, at any time the financial position of the Charity. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

I report to the trustees on my examination of the accounts of the Branscombe Village Hall for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Branscombe Village Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Signed:

Mandy French FCCA

Westcotts (SW) LLP  
30 St Peter Street  
Tiverton  
Devon  
EX16 6NR

Date: 4 JUNE 2025

**Branscombe Village Hall (Charity Number 300776)**

**Accounts for the Year ended 31 December 2024**

**Statement of Financial Activities**

	Note	Unrestricted Funds	Restricted Funds	2024 Total Funds £	2023 Total Funds £
<b>Income</b>					
Donations		795	-	795	16
Rent of Hall & Pavillion		7,827	-	7,827	5,253
Playground Donations		-	-	-	500
Pavilion Donations	5	-	2,456	2,456	20,900
Firework Display Donations		-	(176)	(176)	(511)
Tennis		25	-	25	54
Snooker		1,069	-	1,069	886
Christmas Trees		274	-	274	253
Public Toilet		217	-	217	164
Lottery		272	-	272	335
Bar/Social Club		4,458	-	4,458	1,649
Branoc Well	6	9,962	-	9,962	10,446
Bank Interest		954	-	954	1,364
EDF energy		2,571	-	2,571	2,438
BT/Sweb poles		71	-	71	71
Other		524	-	524	-
<b>Total Income</b>		<b>29,019</b>	<b>2,280</b>	<b>31,299</b>	<b>43,818</b>
<b>Expenditure</b>					
Cleaning		5,755	-	5,755	5,187
Electricity		4,528	-	4,528	4,707
Water		1,016	-	1,016	967
Insurance		2,606	-	2,606	1,444
Licenses		982	-	982	179
Repairs and Renewals		3,975	-	3,975	2,481
Equipment		-	-	-	203
Grass Cutting/ Hedging		561	-	561	884
Telephone		-	-	-	72
Coronation Event		-	-	-	294
Legal & Professional		1,620	-	1,620	-
Car Park		204	-	204	-
Toilet maintenance		1,513	-	1,513	369
Playground Repairs and Inspection		3,531	-	3,531	98
Cricket Pavillion Maintenance		432	-	432	309
Website		182	-	182	1,457
Wi-fi		292	-	292	159
Miscellaneous Expenditure		1,589	-	1,589	1,003
Hall renovation sinking fund	2.2	2,902	-	2,902	2,293
Depreciation	2.1	6,540	-	6,540	6,523
<b>Total Expenditure</b>		<b>38,228</b>	<b>-</b>	<b>38,228</b>	<b>28,629</b>
<b>Excess/(Deficit) of Income over Expenditure</b>					
		<b>(9,209)</b>	<b>2,280</b>	<b>(6,929)</b>	<b>15,189</b>
Transfers between funds		2,956	(2,956)	-	-
Balance Brought Forward		214,002	2,281	216,283	201,094
<b>Balance Carried Forward</b>		<b>207,749</b>	<b>1,605</b>	<b>209,354</b>	<b>216,283</b>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 11 form part of these accounts



**Branscombe Village Hall (Charity Number 300776)****Asset Statement for the Year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	2024 Total Funds £	2023 Total Funds £
<b>Fixed Assets</b>	<b>3</b>				
Hall		64,960	-	64,960	66,313
Car Park		1,891	-	1,891	1,891
Sports Field & Pavilion		52,772	-	52,772	54,491
Playpark & Tennis Court Equipment		34,706	-	34,706	37,376
		4,523	-	4,523	5,321
		<b>158,852</b>	<b>-</b>	<b>158,852</b>	<b>165,392</b>
<b>Current Assets</b>					
<b>Cash at Bank</b>					
Hall Current Account		4,846	-	4,846	2,510
Hall Savings Account		48,832	1,605	50,437	27,983
Branscombe Social Club		10,445	-	10,445	6,994
Term Deposits		-	-	-	30,000
		<b>64,123</b>	<b>1,605</b>	<b>65,728</b>	<b>67,487</b>
<b>Debtors</b>					
Hall Rental Debtors		477	-	477	298
Social Club		4	-	4	823
Prepayments		1,744	-	1,744	-
Branoc Well		227	-	227	336
<b>Current Liabilities</b>					
Creditors and deposits held		(1,919)	-	(1,919)	(5,196)
<b>Net Current Assets</b>		<b>64,656</b>	<b>1,605</b>	<b>66,261</b>	<b>62,432</b>
<b>Total Assets less Current Liabilities</b>		<b>223,508</b>	<b>1,605</b>	<b>225,113</b>	<b>229,140</b>
<b>Provisions</b>	<b>2.2 &amp; 4</b>	(15,759)		(15,759)	(12,857)
<b>Total Net Assets</b>		<b>207,749</b>	<b>1,605</b>	<b>209,354</b>	<b>216,283</b>
<b>Represented by</b>					
<b>Accumulated Funds</b>					
Unrestricted Funds				207,749	214,002
Restricted Funds				1,605	2,281
Balance Carried Forward				<b>209,354</b>	<b>216,283</b>

Approved by the trustees on

14 MAY 2025

Signed on their behalf by



The notes on pages 8 to 11 form part of these accounts

## **1 Principal Accounting Policies**

### **1.1 Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102), '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 2019)', Financial Reporting Standard 102 and the Companies Act 2006.

### **1.2 Income**

All Income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

#### *Investment income*

Income from investment is included in the year in which it is receivable.

### **1.3 Expenditure**

Liabilities are recognised as Expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual's basis.

### **1.4 Taxation**

Under section 505 ICTA 1988 the charity is exempt from certain taxes. Full account is taken of tax credits attaching to gifts and qualifying donations.

### **1.5 Value added tax**

The charity is not registered for value added tax. Irrecoverable value added tax is aggregated along with the expenditure to which it relates.

### **1.6 Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### **1.8 Fund accounting**

The unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's objectives.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2.1 Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible, movable fixed assets over their expected useful lives as follows:

Hall	Straightline basis over 50 years
Sports Field Shed	Straightline basis over 15 years
Pavilion	Straightline basis over 40 years
Playpark	Straightline basis over 15 years
Equipment	15% reducing balance basis

## 2.2 Renewals

Following the completion of the renovation of the Hall the trustees are of the opinion that it would be appropriate to set funds aside to meet future obligations of a similar nature. A sinking fund was initiated in 2011 with £2,500. Approximately 10% of Total Incoming Resources is added each year. In 2024 this amounts to £2,902. The amount has been determined on the basis of the nature and amount of the expenditure, its estimated economic life and the anticipated level of funding from grants etc achieved historically, as follows:

	Expenditure £000	Grants £000	Life Years £000
Roof	100	80	50
Heating System	100	80	20
Kitchen	35	28	10
Floor	15	12	30
Other	15	12	10

## 3 Fixed Assets

	<u>Hall</u>	<u>Car Park</u>	<u>Sports Field</u>	<u>Playpark</u>	<u>Equipment</u>	<u>Total</u>
Cost at 01.01.24	67,666	1,891	56,052	40,046	22,820	188,475
Additions	-	-	-	-	-	-
Cost at 31.12.24	<u>67,666</u>	<u>1,891</u>	<u>56,052</u>	<u>40,046</u>	<u>22,820</u>	<u>188,475</u>
Accumulated						
Depreciation at 01.01.24	1,353	-	1,561	2,670	17,499	23,083
Depreciation for year	1,353	-	1,719	2,670	798	6,540
Acc. Depreciation at 31.12.24	<u>2,706</u>	-	<u>3,280</u>	<u>5,340</u>	<u>18,297</u>	<u>29,623</u>
Net Book Value at 31.12.24	<u>64,960</u>	<u>1,891</u>	<u>52,772</u>	<u>34,706</u>	<u>4,523</u>	<u>158,852</u>
Net Book Value at 31.12.23	<u>66,313</u>	<u>1,891</u>	<u>54,491</u>	<u>37,376</u>	<u>5,321</u>	<u>165,392</u>

## 4 Provisions

	2024 £	2023 £
• Hall renovation sinking fund opening balance	12,857	33,700
• Renovation of facilities in year	-	23,136
• Provision in year	2,902	2,293
• Closing Balance	<u>15,759</u>	<u>12,857</u>

**5 Analysis of net assets between funds**

	Unrestricted Funds	Total Funds at
	General	31 December 2024
	£	£
Tangible fixed assets	158,852	158,852
Current Assets	66,575	68,180
Current Liabilities	(1,919)	(1,919)
Provisions	(15,759)	(15,759)
Total Net Assets	207,749	209,354

**5 Analysis of net assets between funds**

	Unrestricted Funds	Total Funds at
	General	31 December 2023
	£	£
Tangible fixed assets	165,392	165,392
Current Assets	66,663	68,944
Current Liabilities	(5,196)	(5,916)
Provisions	(12,857)	(12,857)
Total Net Assets	214,002	216,283

**6 Funds**

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Funds	214,002	29,019	38,228	2,956	207,749

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Funds	196,223	22,929	28,629	23,479	214,002

## 7 Restricted Funds

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2024
	£	£	£	£	£
Pavillion donations	-	2,456	-	(2,456)	-
Firework display donations	1,781	-	( 176 )	-	1,605
Playground Gift Aid reclaim	500	-	-	(500)	-
	2,281	2,456	( 176 )	( 2,956 )	1,605

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfer	Balance at 31 December 2023
	£	£	£	£	£
Pavillion donations	2,579	20,900	-	(23,479)	-
Firework Display Donations	2,292	-	(511)	-	1,781
Playground Gift Aid Reclaim	-	500	-	-	500
	4,871	21,400	(511)	(23,479)	2,281

## 8 Branoc Well

Donations are received through the deposit of cash into the Village Hall well which are unable to be separately categorised. The majority of this income will relate to parking and use of the tennis court.

## 9 Staff Costs

The Hall has no employees (2023 nil). Wages are paid to self-employed for bar management, casual kitchen, and casual bar staff. All other work is undertaken on an unremunerated volunteer basis.

## 10 Trustees remuneration and expenses

No travel or subsistence payments have been made to Trustees. Trustees are reimbursed for specific purchases on behalf of the Hall using personal debit or credit cards (the Hall has neither facility).

## 11 Related Party Transactions

There were no related party transactions in the year (2023 – nil)