BROOMFIELD VILLAGE HALL CHARITY

England & Wales · Charity number 301266

Details

Other names	BROOMFIELD RECREATION GROUND OR PLAYING FIELD, DAVID SMITH MEMORIAL HALL & RECREATION GROUND, BROOMFIELD COMMUNITY CENTRE
Status	Registered
Legal form	Other
Registered	1963-06-14
Register	View on the Charity Commission register

Contact

Address	Council Offices Broomfield Parish Council Hall 158 Main Road Broomfield Chelmsford CM1 7AH
Phone	01245441660
Email	clerk@broomfield-pc.gov.uk
Website	https://broomfieldvillagehall.com/

Activities

Objects: THE OBJECT OF THE CHARITY IS, IN THE INTERESTS OF SOCIAL WELFARE, TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY THE PROVISION AND MAINTENANCE OF:(A) A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT, INCLUDING USE OF ALL FACILITIES AND CAR PARK FOR:(I) MEETINGS, LECTURES AND CLASSES, AND(II) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION; AND(B) A RECREATION GROUND FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT, INCLUDING CLUBS AND ORGANISATIONS.

Activities: Sport/recreational activities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF BROOMFIELD AND THE SURROUNDING NEIGHBOURHOOD
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£129,001	£135,736	-	-
2024-03-31	£124,191	£131,898	-	-
2023-03-31	£137,900	£155,898	-	-
2022-03-31	£111,858	£111,351	-	-
2021-03-31	£114,685	£101,843	-	-

Trustees

Name	Role	Appointed
BROOMFIELD PARISH COUNCIL		2011-06-24

Accounts

REGISTERED CHARITY NUMBER: 301266

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2025 for Broomfield Village Hall Charity

Broomfield Village Hall Charity

Contents of the Financial Statements
for the Year Ended 31 March 2025

Broomfield Village Hall Charity

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
301266

Principal address 158 Main Road Broomfield Chelmsford

158 Main Road
Broomfield
Chelmsford
Essex
CM1 7AH

Trustees

Broomfield Parish Council

Independent Examiner

Heather Heelis
Heelis & Lodge
1 Hembling Terrace
Mill Lane
Campsea Ashe
Suffolk
IP13 0PP

Approved by order of the board of trustees on 17TH DECEMBER25 and signed on its behalf by

Broomfield Parish Council - Trustee

Broomfield Village Hall Charity

Independent Examiner's Report to the Trustees of Broomfield Village Hall Charity (Reg 301266)
I report to the charity trustees on the examination of the accounts of broomfield Village Hall Charity(the Trust) for the year ended 31st March 2025

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements
* to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulatuion 4 of the 2006 Accounts Regulations
* to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
have not been met.

Heather Heelis
Heelis & Lodge
1 Hembling Terrace
Mill Lane
Campsea Ashe
Suffolk
IP13 0PP

Date: 16th March 2025

Broomfield Village Hall Charity

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
			31.3.25		31.3.24
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,205	4,720	36,925	44,527
Other trading activities	2	17,950	0	17,950	10,083
Investment income	3	74,127	0	74,127	69,581
Total		124,281	4,720	129,001	124,191
EXPENDITURE ON					
Raising funds					9,319
Other		126,966	8,770	135,736	122,579
Total		126,966	8,770	135,736	131,898
NET INCOME/(EXPENDITURE)		-2,685	-4,050	-6,735	-7,707
RECONCILIATION OF FUNDS					
Total funds brought forward		17,967	25,077	43,044	50,751
TOTAL FUNDS CARRIED FORWARD		15,282	21,027	36,309	43,044

Broomfield Village Hall Charity

Balance Sheet 31 March 2025

	Notes	31.3.25	31.3.24
FIXED ASSETS			
Tangible assets	6	6,222	4,505
CURRENT ASSETS			
Debtors	7	3,605	3,295
Cash at bank and in hand		35,089	41,396
		38,694	44,691
CREDITORS			
Amounts falling due within one year		- 8,607	- 6,152
NET CURRENT ASSETS	8	30,087	38,539
TOTAL ASSETS LESS CURRENT LIABILITIES		36,309	43,044
NET ASSETS		36,309	43,044
FUNDS	9		
Unrestricted		36,309	43,044
TOTAL FUNDS		36,309	43,044

The financial statements were approved by the Board of Trustees and authorised for issue on 17TH DECEMBER 2025 and were signed on its behalf by

Broomfield Parish Council - Trustee

Broomfield Village Hall Charity

Notes to the Financial Statement for the year ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statement for the year ended 31 March 2025 - continued

		31.3.25	31.3.24
2	**OTHER TRADING ACTIVITIES**		
	Fundraising events	17,950	10,083
3	**INVESTMENT INCOME**		
	Rents received	74,127	69,581

4 **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

Trustees'expenses

There were no trustees' expenses paid for the year ended 31 March 2025.

5 **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Fund	Restricted Funds 31.3.25	Total Funds	Unrestricted Fund 31.3.24
Donations and legacies	32,205	4,720	36,925	68,288
Other trading activities	17,950	-	17,950	4,512
Investment income	74,127	-	74,127	65,100
Total	124,281	4,720	129,001	137,900
EXPENDITURE ON				
Raising funds				3,769
Other		126,966		152,129
		126,966		155,898
NET INCOME/(EXPENDITURE)		(2,685)		(17,998)
RECONCILIATION OF FUNDS				
Total funds brought forward				50,751

5 **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted Fund 31.3.25	Unrestricted Fund 31.3.24
TOTAL FUNDS CARRIED FORWARD	36,309	43,044

6 **TANGIBLE FIXED ASSETS**

	Plant and machinery	Fixutres and	Computer Equipment	Totals
Cost Price 1st April 2024	9,456	11,864	3,425	24,745
Purchases in year		903	4,168	5,071
Cost of Assets to 31st March 2025	9,456	12,767	7,593	29,816
DEPRECIATION				
Accumulative Depreciation At 1 April 2024	8,924	8,002	3,314	20,240
Charge for year	133	715	2,506	3,354
Accumulative Depreciation At 31 March 2025	9,057	8,717	5,820	23,594
NET BOOK VALUE				
At 31 March 2025	399	4,050	1,773	6,222
At 31 March 2024	532	3,862	111	4,505

The freehold land and property known as David Smith Memorial Hall & Recreation Ground and also known as Broomfield Community Centre is held in trust by Broomfield Parish Council (the sole trustee) for the charity. The market value of the freehold land and property at 24 July 2009 was £360,715. The title absolute remains with Broomfield Parish Council.

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
Trade debtors	2,316	2,745
Sundry Debtors	634	
VAT	-	-
Prepayments and accrued income	655	550
	3,605	3,295

Broomfield Village Hall Charity

Notes to the Financial Statement for the year ended 31 March 2025 - continued

8	**CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAI**	31.3.25	31.3.24
	Trade creditors	15	584
	Receipts in advance	535	
	Taxation and social security	2,465	791
	Other creditors	5,592	4,777
		8,607	6,152

9 **MOVEMENT IN FUNDS**

	As at 1.4.24	Net Movement in Funds	As at 31.03.25
Unrestricted funds			
General fund	17,967	- 2,685	15,282
Restricted Funds	25,077	- 4,050	21,027
TOTAL FUNDS	43,044	- 6,735	36,309

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	124,281	126,966	- 2,685
Restricted Funds	4,720	8,770	- 4,050
TOTAL FUNDS	124,281	135,736	- 6,735

Notes to the Financial Statement for the year ended 31 March 2025 - continued

10 RELATED PARTY DISCLOSURES

Broomfield Parish Council is the sole Trustee of the Charity. During the year Broomfield Parish Council made the following payments to the Charity:

Rent totalling	£9,740.00
Grants Totalling	£18,624.60

Notes to the Financial Statement for the year ended 31 March 2025 - continued

	31.3.25			31.3.24
INCOME AND ENDOWMEN	Unrestrictec	Restricted	Total	Total
Donations and legacies				
Donations	3,475		3,475	4,810
Grants	28,730	4,720	33,450	39,717
	32,205	4,720	36,925	44,527
Other trading activities				
Fundraising events	17,950		17,950	10,083
Investment income				
Rents received	74,127		74,127	69,581
Total incoming resources	124,281	4,720	129,001	124,191
EXPENDITURE				
Raising donations and legacies				
Fundraising expenses				9,319
Other				
Warm hub expenses			-	1,379
Allotment grant expenses			-	1,718
Youth club expenses			-	631
Winter warmth grant expenses		1,288	1,288	4,440
Rotary club grant expenses			-	- 82
Locality grant expenses			-	-
Community garden expenses		262	262	8,516
Campra expenses			-	2,070
Centenary Wood		3,869	3,869	
PINS		942	942	
Music	1,000	1,000	2,000	
Lunch Club	5,480	137	5,617	
CIF Talks		1,140	1,140	
Carers	6,824		6,824	
Mens Shed	4,851	132	4,983	
Kitchen Grant	672		672	
John lewis	644		644	
Seniors Lunch	1,235		1,235	
Xmas Day Lunch	206		206	
Other			-	
	20,911	8,770	29,681	18,672

This page does not form part of the statutory financial statements

Notes to the Financial Statement for the year ended 31 March 2025 - continued

	31.3.25			31.3.24
Support costs	Unrestricted	Restricted	Total	Total
Management				
Wages	47,204		47,204	46,822
Social Security	3,554		3,554	3,140
Pensions	7,489		7,489	7,672
Training	40		40	-
Rates and water	5,956		5,956	2,857
Insurance	1,437		1,437	1,472
Light and heat	6,493		6,493	8,368
Telephone	724		724	371
Postage and stationery	76		76	34
Advertising			-	377
Community Events	2,120		2,120	
Licences	1,863		1,863	
Sundries	2,059		2,059	1,968
IT software and consumable	618		618	477
Projects			-	16,415
Repairs & maintenance	19,280		19,280	10,029
Hall Security	403		403	
Accountancy fees	3,356		3,356	2,165
Depreciation			-	
Plant and machinery	133		133	177
Fixtures and fittings	715		715	681
Computer equipment	2,506		2,506	874
	106,026	-	106,026	103,899
Finance				
Bank Charges	29		29	8
Total Resourses expended	126,966	8,770	135,736	131,898
Net expenditure	- 2,685	- 4,050	- 6,735	- 7,707

This page does not form part of the statutory financial statements

BROOMFIELD VILLAGE HALL CHARITY

England & Wales - Charity number 301266

Accounts

REGISTERED CHARITY NUMBER: 301266

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Broomfield Village Hall Charity

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Contents of the Financial Statements for the Year Ended 31 March 2024

Broomfield Village Hall Charity

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301266

Principal address

158 Main Road
Broomfield
Chelmsford
Essex
CM1 7AH

Trustees

Broomfield Parish Council

Independent Examiner

J M Cole FCCA
All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Approved by order of the board of trustees on 30th October 2024 and signed on its behalf by:

Margaret Bleeb
....
Broomfield Parish Council - Trustee

Independent examiner's report to the trustees of Broomfield Village Hall Charity
I report to the charity trustees on my examination of the accounts of Broomfield Village Hall Charity (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

J M Cole FCCA

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Date: ....

Broomfield Village Hall Charity

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		44,527	68,288
Other trading activities	2	10,083	4,512
Investment income	3	69,581	65,100
Total		124,191	137,900
EXPENDITURE ON			
Raising funds		9,319	3,769
Other		122,579	152,129
Total		131,898	155,898
NET INCOME/(EXPENDITURE)		(7,707)	(17,998)
RECONCILIATION OF FUNDS			
Total funds brought forward		50,751	68,749
TOTAL FUNDS CARRIED FORWARD		43,044	50,751

The notes form part of these financial statements

Broomfield Village Hall Charity

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	4,505	6,237
CURRENT ASSETS			
Debtors	7	3,295	11,208
Cash at bank and in hand		41,396	37,585
		44,691	48,793
CREDITORS			
Amounts falling due within one year	8	(6,152)	(4,279)
NET CURRENT ASSETS		38,539	44,514
TOTAL ASSETS LESS CURRENT LIABILITIES		43,044	50,751
NET ASSETS		43,044	50,751
FUNDS	9		
Unrestricted funds		43,044	50,751
TOTAL FUNDS		43,044	50,751

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2024 and were signed on its behalf by:

Margaret Bleat

Broomfield Parish Council - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	10,083	4,512

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	69,581	65,100

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	68,288
Other trading activities	4,512
Investment income	65,100
Total	137,900
EXPENDITURE ON	
Raising funds	3,769
Other	152,129
Total	155,898
NET INCOME/(EXPENDITURE)	(17,998)
RECONCILIATION OF FUNDS	
Total funds brought forward	68,749

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	50,751

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	9,456	11,864	3,425	24,745
DEPRECIATION				
At 1 April 2023	8,747	7,321	2,440	18,508
Charge for year	177	681	874	1,732
At 31 March 2024	8,924	8,002	3,314	20,240
NET BOOK VALUE				
At 31 March 2024	532	3,862	111	4,505
At 31 March 2023	709	4,543	985	6,237

The freehold land and property known as David Smith Memorial Hall & Recreation Ground and also known as Broomfield Community Centre is held in trust by Broomfield Parish Council (the sole trustee) for the charity. The market value of the freehold land and property at 24 July 2009 was £360,715. The title absolute remains with Broomfield Parish Council.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	2,745	4,997
VAT	-	4,542
Prepayments and accrued income	550	1,669
	3,295	11,208

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	584	-
Taxation and social security	791	-
Other creditors	4,777	4,279
	6,152	4,279

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	50,751	(7,707)	43,044
TOTAL FUNDS	50,751	(7,707)	43,044

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	124,191	(131,898)	(7,707)
TOTAL FUNDS	124,191	(131,898)	(7,707)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	68,749	(17,998)	50,751
TOTAL FUNDS	68,749	(17,998)	50,751

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,900	(155,898)	(17,998)
TOTAL FUNDS	137,900	(155,898)	(17,998)

10. RELATED PARTY DISCLOSURES

Broomfield Parish Council is the sole Trustee of the Charity. During the year Broomfield Parish Council made the following payments to the Charity:

Rent totalling £17,018
Grants totalling £6,600

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,810	444
Grants	39,717	67,844
	44,527	68,288
Other trading activities		
Fundraising events	10,083	4,512
Investment income		
Rents received	69,581	65,100
Total incoming resources	124,191	137,900
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	9,319	3,769
Other		
Warm hub expenses	1,379	1,493
Allotment grant expenses	1,718	164
Youth club expenses	631	151
Winter warmth grant expenses	4,440	3,565
Rotary club grant expenses	(82)	83
Locality grant expenses	-	1,000
Community garden expenses	8,516	181
Campra expenses	2,070	-
	18,672	6,637
Support costs		
Management		
Wages	46,822	59,467
Social security	3,140	3,837
Pensions	7,672	9,520
Rates and water	2,857	2,279
Insurance	1,472	1,167
Light and heat	8,368	12,951
Telephone	371	338
Postage and stationery	34	160
Carried forward	70,736	89,719

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Management		
Brought forward	70,736	89,719
Advertising	377	349
Sundries	1,968	1,530
IT software and consumables	477	782
Projects	16,415	34,942
Repairs & maintenance	10,029	15,446
Accountancy fees	2,165	825
Plant and machinery	177	237
Fixtures and fittings	681	790
Computer equipment	874	872
	103,899	145,492
Finance		
Bank charges	8	-
Total resources expended	131,898	155,898
Net expenditure	(7,707)	(17,998)

This page does not form part of the statutory financial statements

BROOMFIELD VILLAGE HALL CHARITY

England & Wales - Charity number 301266

Accounts

REGISTERED CHARITY NUMBER: 301266

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Broomfield Village Hall Charity

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Broomfield Village Hall Charity

Contents of the Financial Statements
for the Year Ended 31 March 2023

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301266

Principal address

158 Main Road
Broomfield
Chelmsford
Essex
CM1 7AH

Trustees

Broomfield Parish Council

Independent Examiner

J M Cole FCCA
All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Approved by order of the board of trustees on 19/07/23 .... and signed on its behalf by:

....
Broomfield Parish Council - Trustee

Independent examiner's report to the trustees of Broomfield Village Hall Charity
I report to the charity trustees on my examination of the accounts of Broomfield Village Hall Charity (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

J M Cole FCCA

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Date: ....

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		68,288	51,433
Other trading activities	2	4,512	7,122
Investment income	3	65,100	53,303
Total		137,900	111,858
EXPENDITURE ON			
Raising funds		3,769	970
Other		152,129	110,379
Total		155,898	111,349
NET INCOME/(EXPENDITURE)		(17,998)	509
RECONCILIATION OF FUNDS			
Total funds brought forward		68,749	68,240
TOTAL FUNDS CARRIED FORWARD		50,751	68,749

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	6	6,237	7,699
CURRENT ASSETS			
Debtors	7	11,208	5,021
Cash at bank and in hand		37,585	59,262
		48,793	64,283
CREDITORS			
Amounts falling due within one year	8	(4,279)	(3,233)
NET CURRENT ASSETS		44,514	61,050
TOTAL ASSETS LESS CURRENT LIABILITIES		50,751	68,749
NET ASSETS		50,751	68,749
FUNDS	9		
Unrestricted funds		50,751	68,749
TOTAL FUNDS		50,751	68,749

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

....
Broomfield Parish Council - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	4,512	1,084
Coronavirus job retention grants	-	6,038
	4,512	7,122

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	65,100	53,303

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	51,433
Other trading activities	7,122
Investment income	53,303
Total	111,858
EXPENDITURE ON	
Raising funds	970
Other	110,379
Total	111,349
NET INCOME	509
RECONCILIATION OF FUNDS	
Total funds brought forward	68,240

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	68,749

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	9,456	11,764	3,088	24,308
Additions	-	100	337	437
At 31 March 2023	9,456	11,864	3,425	24,745
DEPRECIATION				
At 1 April 2022	8,510	6,531	1,568	16,609
Charge for year	237	790	872	1,899
At 31 March 2023	8,747	7,321	2,440	18,508
NET BOOK VALUE				
At 31 March 2023	709	4,543	985	6,237
At 31 March 2022	946	5,233	1,520	7,699

The freehold land and property known as David Smith Memorial Hall & Recreation Ground and also known as Broomfield Community Centre is held in trust by Broomfield Parish Council (the sole trustee) for the charity. The market value of the freehold land and property at 24 July 2009 was £360,715. The title absolute remains with Broomfield Parish Council.

7. DEBTORS

	31.3.23 £	31.3.22 £
Amounts falling due within one year:		
Trade debtors	4,997	1,750
VAT	4,542	2,767
Prepayments and accrued income	1,669	503
	11,208	5,020

continued...

7. DEBTORS - continued

	31.3.23	31.3.22
	£	£
Amounts falling due after more than one year:		
Trade debtors	-	1
Aggregate amounts	11,208	5,021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	4,279	3,233

9. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	68,749	(17,998)	50,751
TOTAL FUNDS	68,749	(17,998)	50,751

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,900	(155,898)	(17,998)
TOTAL FUNDS	137,900	(155,898)	(17,998)

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	68,240	509	68,749
TOTAL FUNDS	68,240	509	68,749

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,858	(111,349)	509
TOTAL FUNDS	111,858	(111,349)	509

10. RELATED PARTY DISCLOSURES

Broomfield Parish Council is the sole Trustee of the Charity. During the year Broomfield Parish Council made the following payments to the Charity:

Rent totalling £15,433
Grants totalling £52,096

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	444	-
Grants	67,844	51,433
	68,288	51,433
Other trading activities		
Fundraising events	4,512	1,084
Coronavirus job retention grants	-	6,038
	4,512	7,122
Investment income		
Rents received	65,100	53,303
Total incoming resources	137,900	111,858
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	3,769	970
Other		
Warm hub expenses	1,493	-
Allotment grant expenses	164	-
Youth club expenses	151	-
Winter warmth grant expenses	3,565	-
Rotary club grant expenses	83	-
Locality grant expenses	1,000	-
Community garden expenses	181	-
	6,637	-
Support costs		
Management		
Wages	59,467	43,883
Social security	3,837	2,606
Pensions	9,520	6,517
Rates and water	2,279	997
Insurance	1,167	1,006
Light and heat	12,951	3,536
Carried forward	89,221	58,545

Broomfield Village Hall Charity

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Management		
Brought forward	89,221	58,545
Telephone	338	487
Postage and stationery	160	152
Advertising	349	50
Sundries	1,530	1,115
IT software and consumables	782	302
Projects	34,942	38,915
Repairs & maintenance	15,446	7,706
Accountancy fees	825	850
Plant and machinery	237	316
Fixtures and fittings	790	924
Computer equipment	872	760
Loss on sale of tangible fixed assets	-	257
	145,492	110,379
Total resources expended	155,898	111,349
Net (expenditure)/income	(17,998)	509

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY: 301266

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2022

for

BROOMFIELD VILLAGE HALL CHARITY

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

BROOMFIELD VILLAGE HALL CHARITY

Contents of the Financial Statements
for the Year Ended 31st March 2022

BROOMFIELD VILLAGE HALL CHARITY

Report of the Trustees
for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 October 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

301266

Principal address

158 Main Road
Broomfield
Chelmsford
Essex
CM1 7AH

Trustees

Broomfield Parish Council

Independent Examiner

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Approved by order of the board of trustees on 28/9/2022 and signed on its behalf by:

Margaret Bleet

Cllr Margaret Bleet as Chairperson of
Broomfield Parish Council - Trustee

Independent examiner's report to the trustees of Broomfield Village Hall Charity
I report to the charity trustees on my examiniation of the accounts of Broomfield Village Hall Charity (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 examiniation to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J M Cole
FCCA
All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Statement of Financial Activities
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**51,433**	-	**51,433**	97,127
Coronavirus job retention grants		**6,038**	-	**6,038**	-
Other trading activities	2	**1,085**	-	**1,085**	(10)
Investment income	3	**53,302**	-	**53,302**	17,568
Total		**111,858**		**111,858**	114,685
EXPENDITURE ON					
Raising funds		**970**	-	**970**	-
Other		**110,381**	-	**110,381**	101,843
Total		**111,351**	-	**111,351**	101,843
NET INCOME		**507**	-	**507**	12,842
RECONCILIATION OF FUNDS					
Total funds brought forward		**68,241**	-	**68,241**	55,399
TOTAL FUNDS CARRIED FORWARD		**68,748**	-	**68,748**	68,241

These notes form part of these financial statements

BROOMFIELD VILLAGE HALL CHARITY

Balance Sheet
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	**7,699**	-	**7,699**	5,819
CURRENT ASSETS					
Debtors	7	**5,020**	-	**5,020**	1,265
Cash at bank and in hand		**59,262**	-	**59,262**	65,118
		64,282	-	**64,282**	66,383
CREDITORS					
Amounts falling due within one year	8	**(3,233)**	-	**(3,233)**	(3,961)
NET CURRENT ASSETS		**61,049**	-	**61,049**	62,422
TOTAL ASSETS LESS CURRENT LIABILITIES		**68,748**	-	**68,748**	68,241
NET ASSETS		**68,748**	-	**68,748**	68,241
FUNDS	9				
Unrestricted funds				**68,748**	68,241
TOTAL FUNDS				**68,748**	68,241

The financial statements were approved by the Board of Trustees and authorised for issue on 28/9/22 and were signed on its behalf by:

Margaret S Bleet

Cllr Margaret Bleet as Chairperson of
Broomfield Parish Council - Trustee

These notes form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 October 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial Statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance
Fixtures and fittings - 15% reducing balance
Computer equipment - 33% on cost

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued....

2 OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising income	1,085	(10)

3 INVESTMENT INCOME

	2022	2021
	£	£
Rents received	53,302	17,568

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year end 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2022.

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,127	-	97,127
Other trading activities	(10.00)	-	(10.00)
Investment income	17,568	-	17,568
Total	114,685	-	114,685
EXPENDITURE ON			
Raising funds	-	-	-
Other	101,843	-	101,843
NET INCOME	12,842		12,842
RECONCILIATION OF FUNDS			
Total funds brought forward	55,399	-	55,399
TOTAL FUNDS CARRIED FORWARD	68,241	-	68,241

continued......

6 TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2021 and 31st March 2022	9,456	10,589	808	20,853
Additions for the year	-	1,857	2,280	4,137
Disposals for the year	-	(682)	-	(682)
At 31st March 2022	9,456	11,764	3,088	24,308
DEPRECIATION				
At 1st April 2021	8,194	6,032	808	15,034
Charge for year	316	924	760	2,000
Eliminated on disposal	-	(425)	-	(425)
At 31st March 2022	8,510	6,531	1,568	16,609
NET BOOK VALUE				
At 31st March 2022	946	4,058	-	7,699
At 31st March 2021	1,262	4,557	-	5,819

The freehold land and property known as David Smith Memorial Hall & Recreation Ground and also known as Broomfield Community Centre is held in trust by Broomfield Parish Council (the sole trustee) for the charity. The market value of the freehold land and property at 24 July 2009 was £360,715. The title absolute remains with Broomfield Parish Council.

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,750	766
Prepayments and accrued income	503	499
VAT debtor	2,767	-
	5,020	1,265

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security		1,340
Other creditors	3,233	2,621
	3,233	3,961

continued ....

9 MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	**68,241**	**507**	**68,748**
TOTAL FUNDS	**68,241**	**507**	**68,748**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**111,858**	**(111,351)**	**507**
TOTAL FUNDS	**111,858**	**(111,351)**	**507**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	55,399	12,842	68,241
TOTAL FUNDS	**55,399**	**12,842**	**68,241**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,685	(101,843)	12,842
TOTAL FUNDS	114,685	(101,843)	12,842

continued ....

10 RELATED PARTY TRANSACTIONS

Broomfield Parish Council is the sole Trustee of the Charity. During the year Broomfield Parish Council made the following payments to the Charity:

Payments totalling £9,600 for rent of office space
Grants totalling £26,430

BROOMFIELD VILLAGE HALL CHARITY

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	**51,433**	97,127
Coronavirus job retention grants	**6,038**	
Other trading activities		
Fundraising income	**1,085**	(10)
Investment income		
Rents received	**53,302**	17,568
Total incoming resources	**111,858**	114,685
EXPENDITURE		
Other trading activities		
Bad debts	-	-
Fundraising expenses	**970**	-
	970	229,370
Support costs		
Management		
General rates, water & refuse	**997**	1,084
Insurance	**1,006**	778
Light & heat	**3,539**	2,659
Telephone, post & stationery	**639**	474
IT software and consumables	**302**	288
Advertising	**50**	50
Cleaning & sundries	**1,115**	689
Repairs & maintenance	**7,705**	6,238
Management charges	**53,076**	25,487
Projects	**38,915**	62,120
Accountancy	**780**	750
Bank charges	-	-
Depreciation of plant & machinery	**316**	421
Depreciation of fixtures & fittings	**924**	805
Depreciation of computer equipment	**760**	-
Profit/loss on disposal of fixed assets	**257**	-
	110,381	101,843
Total resources expended	**111,351**	101,843
Net income	**507**	12,842

This page does not form part of the statutory financial statements.

BROOMFIELD VILLAGE HALL CHARITY

England & Wales - Charity number 301266

Accounts

REGISTERED CHARITY: 301266

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2021

for

BROOMFIELD VILLAGE HALL CHARITY

All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

BROOMFIELD VILLAGE HALL CHARITY

Contents of the Financial Statements
for the Year Ended 31st March 2021

BROOMFIELD VILLAGE HALL CHARITY

Report of the Trustees
for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity Number
301266

Principal address
158 Main Road
Broomfield
Chelmsford
Essex
CM1 7AH

Trustees
Broomfield Parish Council

Independent Examiner
All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

Approved by order of the board of trustees on 4.8.21 and signed on its behalf by:

Margaret S Bleet

Broomfield Parish Council - Trustee

Independent examiner's report to the trustees of Broomfield Village Hall Charity

I report to the charity trustees on my examiniation of the accounts of Broomfield Village Hall Charity (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 examiniation to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J M Cole
FCCA
All Numbers Accounting
Finance House
20/21 Aviation Way
Southend
Essex
SS2 6UN

BROOMFIELD VILLAGE HALL CHARITY

Statement of Financial Activities
for the Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**97,127**	-	**97,127**	15,000
Other trading activities	2	**(10)**	-	**(10)**	1,105
Investment income	3	**17,568**	-	**17,568**	53,795
Total		**114,685**		**114,685**	69,900
EXPENDITURE ON					
Raising funds		-	-	-	-
Other		**101,843**	-	**101,843**	58,346
Total		**101,843**	-	**101,843**	58,346
NET INCOME		**12,842**	-	**12,842**	11,554
RECONCILIATION OF FUNDS					
Total funds brought forward		**55,399**	-	**55,399**	43,845
TOTAL FUNDS CARRIED FORWARD		**68,241**	-	**68,241**	55,399

These notes form part of these financial statements

BROOMFIELD VILLAGE HALL CHARITY

Balance Sheet
for the Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	**5,819**	-	**5,819**	7,045
CURRENT ASSETS					
Debtors	7	**1,265**	-	**1,265**	1,595
Cash at bank and in hand		**65,118**	-	**65,118**	53,370
		66,383	-	**66,383**	54,965
CREDITORS					
Amounts falling due within one year	8	**(3,961)**	-	**(3,961)**	(6,611)
NET CURRENT ASSETS		**62,422**	-	**62,422**	48,354
TOTAL ASSETS LESS CURRENT LIABILITIES		**68,241**	-	**68,241**	55,399
NET ASSETS		**68,241**	-	**68,241**	55,399
FUNDS	9				
Unrestricted funds				**68,241**	55,399
TOTAL FUNDS				**68,241**	55,399

The financial statements were approved by the Board of Trustees and authorised for issue on
4.8.21 and were signed on its behalf by:

Margaret S Bleat

Broomfield Parish Council - Trustee

These notes form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial Statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance
Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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2 OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising income	(10)	1,105

3 INVESTMENT INCOME

	2021	2020
	£	£
Rents received	17,568	53,795

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year end 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,000	-	15,000
Other trading activities	1,105	-	1,105
Investment income	53,795	-	53,795
Total	69,900	-	69,900
EXPENDITURE ON			
Raising funds	-	-	-
Other	58,346	-	58,346
NET INCOME	11,554		11,554
RECONCILIATION OF FUNDS			
Total funds brought forward	43,845	-	43,845
TOTAL FUNDS CARRIED FORWARD	55,399	-	55,399

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TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1st April 2020 and 31st March 2021	**9,456**	**10,589**	**808**	**20,853**
DEPRECIATION				
At 1st April 2020	**7,773**	**5,227**	**808**	**13,808**
Charge for year	**421**	**805**	**-**	**1,226**
At 31st March 2021	**8,194**	**6,032**	**808**	**15,034**
NET BOOK VALUE				
At 31st March 2021	**1,262**	**4,557**	**-**	**5,819**
At 31st March 2020	1,683	5,362	-	7,045

The freehold land and property known as David Smith Memorial Hall & Recreation Ground and also known as Broomfield Community Centre is held in trust by Broomfield Parish Council (the sole trustee) for the charity. The market value of the freehold land and property at 24 July 2009 was £360,715. The title absolute remains with Broomfield Parish Council.

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**766**	1,316
Prepayments and accrued income	**499**	279
	1,265	1,595

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	**-**	-
Taxation and social security	**1,340**	1,455
Other creditors	**2,621**	5,156
	3,961	6,611

continued ....

9 MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	**55,399**	**12,842**	**68,241**
TOTAL FUNDS	**55,399**	**12,842**	**68,241**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**114,685**	**(101,843)**	**12,842**
TOTAL FUNDS	**114,685**	**(101,843)**	**12,842**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	43,845	11,554	55,399
TOTAL FUNDS	**43,845**	**11,554**	**55,399**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,900	(58,346)	11,554
TOTAL FUNDS	69,900	(58,346)	11,554

continued ....

MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	**43,845**	**24,396**	**68,241**
TOTAL FUNDS	43,845	24,396	68,241

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**184,585**	**(160,189)**	**24,396**
TOTAL FUNDS	**184,585**	**(160,189)**	**24,396**

RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	**97,127**	15,000
Other trading activities		
Fundraising income	**(10)**	1,105
Investment income		
Rents received	**17,568**	53,795
Total incoming resources	**114,685**	69,900
EXPENDITURE		
Other trading activities		
Bad debts	-	-
Fundraising expenses	-	-
Support costs		
Management		
General rates, water & refuse	**1,084**	4,212
Insurance	**778**	1,264
Light & heat	**2,659**	4,824
Telephone, post & stationery	**474**	622
IT software and consumables	**288**	-
Advertising	**50**	50
Cleaning & sundries	**689**	803
Repairs & maintenance	**6,238**	17,429
Management charges	**25,487**	26,881
Projects - car parking resurfacing	**62,120**	-
Accountancy	**750**	750
Bank charges	-	5
Plant and machinery	**421**	561
Fixtures and fittings	**805**	945
	101,843	58,346
Total resources expended	**101,843**	58,346
Net income	**12,842**	11,554

This page does not form part of the statutory financial statements.