

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

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

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

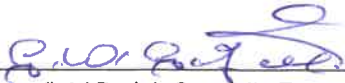
Trustees

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 DECEMBER 2025 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 Regulation 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		<u>15,282</u>	<u>21,027</u>	<u>36,309</u>	<u>43,044</u>

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		<u>35,089</u>	<u>41,396</u>
		<u>38,694</u>	<u>44,691</u>
CREDITORS			
Amounts falling due within one year		<u>- 8,607</u>	<u>- 6,152</u>
NET CURRENT ASSETS	8	<u>30,087</u>	<u>38,539</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,309	43,044
NET ASSETS		<u>36,309</u>	<u>43,044</u>
FUNDS	9		
Unrestricted		36,309	43,044
TOTAL FUNDS		<u>36,309</u>	<u>43,044</u>

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

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.

Broomfield Village Hall Charity

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

2	OTHER TRADING ACTIVITIES	31.3.25	31.3.24
	Fundraising events	<u>17,950</u>	<u>10,083</u>

3	INVESTMENT INCOME		
	Rents received	<u>74,127</u>	<u>69,581</u>

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	Restricted	Total	Unrestricted
		Fund	Funds	Funds	Fund
			31.3.25		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	<u>124,281</u>	<u>4,720</u>	<u>129,001</u>	<u>137,900</u>

EXPENDITURE ON

Raising funds			3,769
Other		<u>126,966</u>	<u>152,129</u>
		<u>126,966</u>	<u>155,898</u>

NET INCOME/(EXPENDITURE)	(2,685)	(17,998)
--------------------------	---------	----------

RECONCILIATION OF FUNDS

Total funds brought forward	50,751
-----------------------------	--------

Broomfield Village Hall Charity

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

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted Fund 31.3.25	Unrestricted Fund 31.3.24
TOTAL FUNDS CARRIED FORWARD	<u>36,309</u>	<u>43,044</u>

6 TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	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	<u>399</u>	<u>4,050</u>	<u>1,773</u>	<u>6,222</u>
At 31 March 2024	<u>532</u>	<u>3,862</u>	<u>111</u>	<u>4,505</u>

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
	<u>3,605</u>	<u>3,295</u>

Broomfield Village Hall Charity

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

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

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	<u>43,044</u>	<u>- 6,735</u>	<u>36,309</u>

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	<u>4,720</u>	<u>8,770</u>	<u>- 4,050</u>
TOTAL FUNDS	<u>124,281</u>	<u>135,736</u>	<u>- 6,735</u>

Broomfield Village Hall Charity

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

Broomfield Village Hall Charity

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

	31.3.25			31.3.24
INCOME AND ENDOWMENTS	Unrestricted	Restricted	Total	Total
Donations and legacies				
Donations	3,475		3,475	4,810
Grants	<u>28,730</u>	4,720	<u>33,450</u>	<u>39,717</u>
	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	<u>124,281</u>	4,720	<u>129,001</u>	<u>124,191</u>
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			-	
	<u>20,911</u>	8,770	<u>29,681</u>	<u>18,672</u>

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 consumables	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 Resources 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