

**Trustees report for Bramley Village Trust for year ending 31st March 2022.**  
**Written by the Finance Officer, Teresa Sayner.**

**Notes of Interest**

As the buildings reopened in stages from April 2021 with most groups not returning no charge for the Clerk and the Finance Officers time was included in the accounts for this financial year. Although outside audit fees of £102.30 have been included.

Once again, we have made savings where possible by applying and receiving full rate relief on Trust buildings, although it should be noted despite being advised prior to COVID that the discretionary rate relief would end, no further communication of this fact has been received from RMBC and some additional portion of rates may be payable in coming years.

Trust assets have been revalued at £2,302,912.52 in line with current insurance valuation in comparison to £1,868,592.00 in the previous year.

**Parish Hall - Cross Street**

The aftereffects of the COVID pandemic are still being felt throughout the Trust. Although Parish Hall income increased from £155 in 2020/21 to £6309.50 this year. This is still only around 30% of the 2019/20 income of £21,594.00. Although the buildings opened for use in April 2021, many users failed to return and several clubs, groups and societies folded. This will impact on income for years to come and leaves the Trust looking to rebuild hire in general. This process has already begun as budget figures last year predicted lettings of around £5000.00 in 2021/22 and around a 25% improvement on this has been achieved. A further drive to attract new users has begun. However, it should be expected that recovery will be slow and affect coming financial years. The concerns regarding the slow payment of invoices by one user noted last year, have been resolved somewhat. With recovery of £1960.00 being achieved. Although, a balance of £728.00 remains outstanding and in dispute. This could still possibly become a bad debt in next financial years accounts. This does not however negate all the bad debt within the financial year, and an amount totalling £812.46 was written off. This was a combination of several smaller debts who organisers have passed away or changed address during the pandemic amongst the reasons for non-recovery.

With regards to expenditure, gas bills reduced from £2081.38 2020/21 to £1299.34 in 2021/22. Electricity costs however increased from £403.50 2020/21 to £725.55 this financial year. Water cost increased year on year from 2017/18 – 2019/20 from £345.68 to £1000.88 despite being on a competitive tariff. Work with the supplier has resulted in a large credit being received. This has resulted in a credit balance of -£17.47 for the current financial year in comparison to a spend of £352.80 in 2020/21.

Premises expenses including wages and repairs and renewals were £13787.46 in 2020/21 and have remained steady at £13437.78 in 2021/22

To summarise due to the COVID pandemic the parish hall made a loss of £16470.14 in 2020/21 this was reduced to a loss of £9541.93 in 2021/22 a 40% reduction. This loss-making position is expected to continue for the foreseeable future. The increase in hall hire fees is now in place with rates of £10 per hour weekdays and £17 at weekends. However, the Trust maintains its principles of providing value for money room hire to the general public.

### **Bill Chafer Youth Centre - Flash Lane**

Due to the COVID pandemic in 2020/21 Youth Club lettings fell to an all-time low of £48.00. They have made a better-than-expected recovery with figures totalling £8582.25 in 2021/22. This equates to just over 65% of the pre COVID 2019/20 figure of £12,653.25. Although, a few users have become more seasonal since the Pandemic, the reduction is less than seen in the Parish Hall.

Gas costs have been a concern over recent years and in 2020/21 the estimated bills totalled a new high of £4293.38. This was attributed to the heating running incorrectly during COVID, due to the office being relocated and the lack of knowledge regarding the system of current staff. Tighter controls of the timers have resulted in a reduction to £1815.66 in 2021/22. Rising water cost have also been a major concern over the last few years with costs increasing dramatically to £2,103.26 in 2018/19. Although this figure reduced in 2019/20 to £ 926.72 further measures taken and conversations with utilities resulted in a large refund and a credit balance of £-54.30 for 2020/21. In 2021/22 figures have returned to a more normal £446.50.

The 2020/21 report detailed premises expenses, wages, repairs, and renewals totalling £25693.76. A total of £14790.00 of this being for two out of three sections of the roof. In 2021/22 the figure reduced to £13415.96 with the final section of the roof contributing £4940.00 to those costs. This building is still in need of further refurbishment and repairs and renewals are expected to remain high over the next few years if project go ahead.

The Youth Club in 2020/21 made a large loss of over £30,000.00. Mostly attributed to the roof replacement. In 2021/22 this has been reduced to £7095.87 with over half of this being the final stage of the roof repair. Despite the reduction, losses are expected to continue as this building requires further refurbishment and ongoing repairs. Although, grants and funding opportunities are now being more thoroughly explored by the current Clerk.

### **Recreation Ground - Flash Lane including Play Area, MUGA and Skate Park**

The only income received from the recreation ground is from pitch hire which totalled £1189.50 in 2020/21 increasing to £2085.00 in 2021/22. Many pitches closed during

COVID and ours remained open, being a popular choice for non-regular football teams. This along with our reasonable pitch fees have resulted in us attracting a steady stream of regular games. We now have two junior and two male team taking up home Status. This has resulted in a junior pitch being marked for the 22/23 season.

Electricity costs which include the MUGA lights and the Changing Rooms, remained steady being £834.47 in 2020/21 and £892.17 in 2021/22. Last year conversations with water suppliers resulted in a large credit note leaving a credit balance of £-577.47 in 2020/21. This year the figure is £196.51 which taking the credit into account means real costs of £773.98 for 2021/22.

Total costs including all repairs, renewals, wages and maintenance costs from BPC were £13787.46 in 2020/21 having increased slightly to £15546.66 in 2021/22. Miscellaneous costs of £412.08 were incurred in addition during this period making the total costs £15958.74 for 2021/22. Almost all the difference being the purchase of new goal posts at a cost of £1547.00. Further investment in pitch maintenance and a refurbishment of the changing rooms is required. Grants from the FA and other sources are being investigated by the Clerk and it is hoped they will provide a major contribution to these costs.

The Flash Lane site made a loss of £24001.23 in 2020/21. This loss was reduced to £15539.89 in 2021/22. However, expenditure will always far out way the income received on this site due to the nature of its use.

## **Conclusion**

In conclusion before grants received Bramley Village Trust made a loss of £33092.45 in 2021/22 this is a substantial reduction from the loss £71390.72 in 2020/21. This loss was covered as always by a grant from the sole trustee Bramley Parish Council this year's grant totalling £34,200.00 against £65,000.00 in 2020/21.

The COVID pandemic continues to have significant consequences for the trust, but some recovery has been made. It should be noted that the prediction for the grant figure required for the financial year 2022/23 includes only a proportion of major refurbishment cost. It is hoped some other grants outside of Bramley Parish Council will be received to contribute substantially to a skate park refurbishment and major refurbishments to both the Youth Club toilets and changing rooms.

However, I would suggest that based on past and current information a grant of between £45,000.00 and £55,000.00 will be required in the next financial year.

Date: 22/07/2022  
Time: 10:55:57

Bramley Village Trust  
Profit and Loss

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From: Month 1, April 2021  
To: Month 12, March 2022

Chart of Accounts:

Default Layout of Accounts

	<u>Period</u>	<u>Year to Date</u>
Sales		
Parish Hall Lettings	6,309.50	6,309.50
Bramley Parish Council & Other Grants	34,200.00	34,200.00
Bank Interest Received	5.56	5.56
Bill Chafer Y. C. C. Lettings	8,582.25	8,582.25
Football Income	2,085.00	2,085.00
	51,182.31	51,182.31
Purchases		
	0.00	0.00
Gross Profit/(Loss):	<u>51,182.31</u>	<u>51,182.31</u>
Overheads		
Hall Water Rates	(17.47)	(17.47)
Hall General Rates	(508.76)	(508.76)
Hall Electricity	725.55	725.55
Hall Gas	1,299.34	1,299.34
Hall Cleaning and Refuse Collection	1,089.67	1,089.67
Premises Expenses	13,148.87	13,148.87
Bad Debt Write-Off	812.46	812.46
Youth Club Water Rates	446.50	446.50
Changing Rooms Water Rates	196.51	196.51
Youth Club Electric	1,503.65	1,503.65
Youth Club Gas	1,815.66	1,815.66
Changing Room Electric	892.17	892.17
Youth Club Cleaning & Refuge	839.22	839.22
Youth Club Repairs & Renewels	12,284.74	12,284.74
Changing Rooms Repairs & Renewels	208.76	208.76
Play Area, MUGA & Skate Park Repairs &	3,412.87	3,412.87
Football Pitch Repairs & Renewels	3,827.00	3,827.00
Flash Lane Field Maintenance	8,098.03	8,098.03
	50,074.77	50,074.77
Net Profit/(Loss):	<u>1,107.54</u>	<u>1,107.54</u>

## Independent examiner's report to the trustees of Bramley Village Trust

I report to the trustees on my examination of the accounts of the Bramley Village Trust (the Trust) for the year ended 31 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 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 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.

Signed:

J. Hepworth.

Name: Janice Hepworth

Relevant professional qualification or membership of professional bodies (if any): FMAAT

Address: 47 Tiln Lane, Retford, Nottinghamshire, DN22 6SN

Date: 28 July 2022