

Broadhempston Village Hall & Playing Field Trust
Charitable incorporated organisation

Charity No. 1154919

Statement of financial activities
for the year ended 31 July 2021

	Notes	Unrestricted funds £	Restricted		2020
			funds £	Total £	£
Incoming resources	2				
Income from					
Donations and legacies		17451	1400	18851	14009
Charitable activities		8603	1624	10227	14224
Other trading activities		3546	0	3546	3496
Investments		4	0	4	11
<i>Total incoming resources</i>		<u>29604</u>	<u>3024</u>	<u>32628</u>	<u>31740</u>
Resources expended	3				
Expenditure on:					
Raising funds		0	0	0	0
Charitable activities		20500	24822	45322	49202
Other				0	0
<i>Total resources expended</i>		<u>20500</u>	<u>24822</u>	<u>45322</u>	<u>49202</u>
Net income for the year		<u>9104</u>	<u>(21798)</u>	<u>(12694)</u>	<u>(17462)</u>
Funds transferred to pay loans				0	0
Net movement in funds		<u>9104</u>	<u>(21798)</u>	<u>(12694)</u>	<u>(17462)</u>
<i>Reconciliation of funds</i>					
Total; funds brought forward		<u>27855</u>	<u>700321</u>	<u>728176</u>	<u>745638</u>
<i>Total funds carried forward</i>		<u><u>36959</u></u>	<u><u>678523</u></u>	<u><u>715482</u></u>	<u><u>728176</u></u>

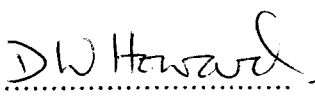
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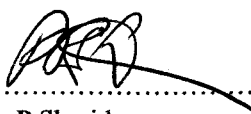
Balance Sheet
as at 31 July 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		673436		696882
Current assets					
Debtors	8	1763		1728	
Cash at bank and in hand		41243		30276	
		<u>43006</u>		<u>32004</u>	
Creditors: amounts falling due within one year					
	9	<u>960</u>		<u>710</u>	
Net current assets			42046		31294
Net assets			<u><u>715482</u></u>		<u><u>728176</u></u>
Funds of the Charity	10				
Restricted funds			678523		700321
Unrestricted funds			36959		27855
			<u>715482</u>		<u>728176</u>

The financial statements were approved by the trustees on ^{8 Mar 22} and signed on its behalf by



 Mr D Howard



 Mr P Sheridan

Notes to the financial statements
for the year ended 31 July 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in the UK and the Republic of Ireland and published on 16th July 2014.

1.2 Recognition of income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

1.3 Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold property	- 2% straight line
Fixtures, fittings and equipment	- 10% and 20% straight line

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Notes to the financial statements
for the year ended 31 July 2021

Note 2 Analysis of income

Donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	20		20	780
Tax reclaimed from HMRC			0	0
Grants receivable	17431	1400	18831	13229
	<u>17451</u>	<u>1400</u>	<u>18851</u>	<u>14009</u>
Charitable activities				
Playing field and tennis courts	-	1624	1624	1182
Village hall hire	8603	-	8603	13042
Other	-	-	0	0
	<u>8603</u>	<u>1624</u>	<u>10227</u>	<u>14224</u>
Other trading activities				
Fund raising events	-	-	0	0
Feed in tariff	3546	-	3546	3496
	<u>3546</u>	<u>0</u>	<u>3546</u>	<u>3496</u>
Other				
Bank interest received	<u>4</u>	<u>0</u>	<u>4</u>	<u>11</u>
TOTAL INCOME	<u>29604</u>	<u>3024</u>	<u>32628</u>	<u>31740</u>

Notes to the financial statements
for the year ended 31 July 2021

Note 3 Analysis of expenditure
Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total
Staging fundraising events	0	0	0	0
	0	0	0	0
Expenditure on charitable activities				
Village hall running costs				
- Rates and water	355	-	355	437
- Insurance	2321	-	2321	2574
- Accountancy	360	-	360	360
- Light and heat	2205	-	2205	2006
- Repairs	7250	-	7250	7537
- Cleaning	3736	-	3736	3169
- Depreciation	1185	22261	23446	24056
Playing field running costs				
- Water	-	68	68	150
- Light and heat	-	132	132	219
- Cleaning	-	101	101	-
- Car park, dog bins and tree removal	-	1493	1493	864
- Pavilion repairs and refurbishment	-	167	167	3327
- Grass cutting and maintenance	-	600	600	600
Support costs				
Postage and stationery	149	-	149	93
Telephone and broadband	305	-	305	315
Subscriptions	406	-	406	459
Booking administration	2228	-	2228	2880
Loan interest	-		0	156
	20500	24822	45322	49202

4. Funds transferred from Village Hall Trust

On the creation of the Charitable Incorporated Organisation funds were transferred from the existing Village Hall Trust.

5. Trustee expenses

During the period three trustees were reimbursed expenses of £1118 (2020 £1,650) relating to the general running expenses of the charity.

6. Staff costs

The trust has no employees. The running of the trust and Village Hall and Playing Fields is undertaken by the trustees and volunteers for no remuneration.

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Notes to the financial statements
for the year ended 31 July 2021

7. Tangible fixed assets

	Leasehold property £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 August 2020	731755	82720	814475
Additions	0	0	0
At 31 July 2021	<u>731755</u>	<u>82720</u>	<u>814475</u>
Depreciation			
At 1 August 2020	72675	44918	117593
Charge for the period	14635	8811	23446
At 31 July 2021	<u>87310</u>	<u>53729</u>	<u>141039</u>
Net Book Values			
At 31 July 2021	<u>644445</u>	<u>28991</u>	<u>673436</u>
At 31 July 2020	<u>659080</u>	<u>37802</u>	<u>696882</u>

8. Debtors

	2021 £	2020 £
Grants receivable	0	0
Prepayments	1763	1728
	<u>1763</u>	<u>1728</u>

9. Creditors: Amounts falling due within one year

	2021 £	2020
Accruals	660	710
Deposits	300	0
	<u>960</u>	<u>710</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2021 Total £
Fund balances at 31 July 2021			
Tangible fixed assets	500	672936	673436
Current assets	37419	5587	43006
Current liabilities	(960)	0	(960)
	<u>36959</u>	<u>678523</u>	<u>715482</u>

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Notes to the financial statements
for the period ended 31 July 2021

11. Details of material funds held and movements during the current reporting period

	Fund balance brought forward £	Income	Expenditure	Transfers	Transfers	Fund balance carried forward £
Village Hall Fund	27182	29604	(20500)			36286
Playing Field Fund	673	3024	(1961)			1736
Headlands Project	2990		(600)			2390
Development fund	697331		(22261)			675070
	<u>728176</u>	<u>32628</u>	<u>(45322)</u>	<u>0</u>	<u>0</u>	<u>715482</u>

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Independent examiner's report to the trustees on the unaudited financial statements of
Broadhempston Village Hall & Playing Field Trust Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

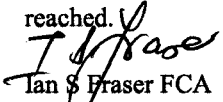
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I 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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.


Ian S Fraser FCA
Independent Examiner
Rupp & Fraser
7 St Paul's Road
Newton Abbot
Devon TQ12 2HP

Dated.

11/3/2022