

Broadhempston Village Hall & Playing Field Trust
Charitable incorporated organisation

Charity No. 1154919

Statement of financial activities
for the year ended 31 July 2022

	Notes	Unrestricted funds £	Restricted		2021
			funds £	Total £	£
Incoming resources	2				
Income from					
Donations and legacies		2667	1465	4132	18851
Charitable activities		20276	1666	21942	10227
Other trading activities		3758	1092	4850	3546
Investments		4	0	4	4
Total incoming resources		<u>26705</u>	<u>4223</u>	<u>30928</u>	<u>32628</u>
Resources expended	3				
Expenditure on:					
Raising funds		0	772	772	0
Charitable activities		20462	25293	45755	45322
Other				0	0
Total resources expended		<u>20462</u>	<u>26065</u>	<u>46527</u>	<u>45322</u>
Net income for the year		<u>6243</u>	<u>(21842)</u>	<u>(15599)</u>	<u>(12694)</u>
Funds transferred from Fete Committee			3609	3609	0
Net movement in funds		<u>6243</u>	<u>(18233)</u>	<u>(11990)</u>	<u>(12694)</u>
Reconciliation of funds					
Total; funds brought forward		<u>36959</u>	<u>678523</u>	<u>715482</u>	<u>728176</u>
Total funds carried forward		<u><u>43202</u></u>	<u><u>660290</u></u>	<u><u>703492</u></u>	<u><u>715482</u></u>


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Balance Sheet
as at 31 July 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	7		656869		673436
Current assets					
Debtors	8	1879		1763	
Cash at bank and in hand		45904		41243	
		<u>47783</u>		<u>43006</u>	
Creditors: amounts falling due within one year	9	<u>1160</u>		<u>960</u>	
Net current assets			46623		42046
Net assets			<u><u>703492</u></u>		<u><u>715482</u></u>
Funds of the Charity	10				
Restricted funds			660290		678523
Unrestricted funds			43202		36959
			<u><u>703492</u></u>		<u><u>715482</u></u>

The financial statements were approved by the trustees on 29 Mar 23 and signed on its behalf by



 Mr D Howard



 Mr P Sheridan

Notes to the financial statements
for the year ended 31 July 2022

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 2022

Note 2 Analysis of income

Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations		465	465	20
Tax reclaimed from HMRC			0	0
Grants receivable	2667	1000	3667	18831
	<u>2667</u>	<u>1465</u>	<u>4132</u>	<u>18851</u>
Charitable activities				
Playing field and tennis courts	-	1666	1666	1624
Village hall hire	20276	-	20276	8603
Other income	-	-	0	0
	<u>20276</u>	<u>1666</u>	<u>21942</u>	<u>10227</u>
Other trading activities				
Fund raising events	236	908	1144	0
Feed in tariff	3522	184	3706	3546
	<u>3758</u>	<u>1092</u>	<u>4850</u>	<u>3546</u>
Other				
Bank interest received	4	0	4	4
	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>
TOTAL INCOME	<u>26705</u>	<u>4223</u>	<u>30928</u>	<u>32628</u>

Notes to the financial statements
for the year ended 31 July 2022

Note 3 Analysis of expenditure
Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total
Staging fundraising events	0	772	772	0
	<u>0</u>	<u>772</u>	<u>772</u>	<u>0</u>
Expenditure on charitable activities				
Village hall running costs				
- Rates and water	486	-	486	355
- Insurance	2056	-	2056	2321
- Accountancy	316	-	316	360
- Light and heat	3589	-	3589	2205
- Repairs	4810	379	5189	7250
- Cleaning	4695	-	4695	3736
- Depreciation	62	22360	22422	23446
Playing field running costs				
- Water	-	68	68	68
- Light and heat	-	404	404	132
- Cleaning	-	60	60	101
- Car park, dog bins and tree removal	-	1204	1204	1493
- Pavilion repairs and refurbishment	-	218	218	167
- Grass cutting and maintenance	-	600	600	600
Support costs				
Postage and stationery	201	-	201	149
Telephone and broadband	299	-	299	305
Subscriptions	259	-	259	406
Booking administration	3689	-	3689	2228
	<u>20462</u>	<u>25293</u>	<u>45755</u>	<u>45322</u>

4. Funds transferred from Broadhempston Village Fete Committee

On 4th November 2021 the Trustees agreed to incorporate the funds of the Broadhempston Village Fete Committee as a separate sub-fund under the auspices of the CIO.

5. Trustee expenses

During the period four trustees were reimbursed expenses of £1899 (2021 £1,118) 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 except to the extent that one trustee, Ms A Dobson, received £3129 as Booking Administrator.

Notes to the financial statements
for the year ended 31 July 2022

7. Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 August 2021	731755	82720	814475
Additions	5236	619	5855
At 31 July 2022	<u>736991</u>	<u>83339</u>	<u>820330</u>
Depreciation			
At 1 August 2021	87310	53729	141039
Charge for the period	14740	7682	22422
At 31 July 2022	<u>102050</u>	<u>61411</u>	<u>163461</u>
Net Book Values			
At 31 July 2022	<u>634941</u>	<u>21928</u>	<u>656869</u>
At 31 July 2021	<u>644445</u>	<u>28991</u>	<u>673436</u>

8. Debtors

	2022	2021
	£	£
Grants receivable	0	0
Prepayments	1879	1763
	<u>1879</u>	<u>1763</u>

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	660	660
Deposits	500	300
	<u>1160</u>	<u>960</u>

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 Total
	£	£	£
Fund balances at 31 July 2022			
Tangible fixed assets	4832	652037	656869
Current assets	39530	8253	47783
Current liabilities	(1160)	0	(1160)
	<u>43202</u>	<u>660290</u>	<u>703492</u>

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Notes to the financial statements
for the year ended 31 July 2022

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	36286	26705	(20462)	673		43202
Playing Field Fund	1736	2850	(2554)			2032
Fete Committee Fund		1373	(772)		3609	4210
Headlands Project	2390		(379)			2011
Development fund	675070		(22360)	(673)		652037
	<u>715482</u>	<u>30928</u>	<u>(46527)</u>	<u>0</u>	<u>3609</u>	<u>703492</u>

Broadhempston Village Hall & Playing Field Trust
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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 2022.

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").

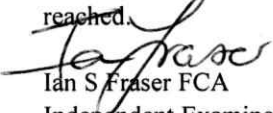
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

31/3/23