

BUCKLANDBREWERHAL4

REGISTERED CHARITY NO: 297685

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2020

BUCKLAND BREWER HALL

Registered Charity No: 297685

TRUSTEES

Roger Walter (Chairman)
Trevor Mills (Vice-Chairman)
Kevin Lobb (Honorary Treasurer)
Steve Harling (Honorary Secretary)
Dawn Dziurzynski (Booking Secretary)
Barbara Babb
Betty Banks (appointed 20 November 2019)
Robin Davies
Robert Hill (appointed 20 November 2019)
Joanne Miles (appointed 20 November 2019)
Barry Noakes (appointed 20 November 2019)
David Watson
Richard Watson

ADDRESS

Clo Roxkier House
Gorwood Road
Buckland Brewer
BIDEFORD
Devon EX39 5LT

EMAIL ADDRESS

bbvhbooking@gmail.com

OTHER NAMES CHARITY IS KNOWN BY

Buckland Brewer Village Hall

INDEPENDENT EXAMINER

P A Dean F.C.A.
3 Springfield Terrace
East-the-Water
BIDEFORD
Devon
EX39 4AN

BANKERS

Lloyds Bank PLC
5 High Street
BIDEFORD
Devon EX39 2AD

BUCKLAND BREWER HALL

TRUSTEES' REPORT

The Trustees present their report and the financial statements for the year ended 31 August 2020. The financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the requirements of The Charities (Financial statements and Reports) Regulations 2008 and section 132(1) of the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity commenced activities under a Scheme of 28 September 1972 and a Lease and Trust Deed of 30 April 1974, subsequently varied by Schemes of 29 June 1988 and 22 February 2017. It became a Registered Charity with effect from 23 September 1987.

The names of the Trustees who served during the year are shown on page I of these financial statements. The Trustees are appointed by the represented organisations, or nominated at the Annual General Meeting.

The Trustees have had full regard to the guidance issued by the Charity Commission on public benefit. The Trustees have agreed to apply for Hallmark accreditation for the Hall and all policies and procedures will be reviewed as part of this process, but the application has been delayed due to the Covid-19 outbreak.

OBJECTIVES AND AREA OF BENEFIT

The Charity exists to provide a Hall for the use of the inhabitants of Buckland Brewer and the surrounding area, without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

ACTIVITIES

For the first half of the financial year, the Hall was in high demand from the regular users i.e. school, Skittle club etc. but also from other organisations and private parties but as with most organisations, the Hall activities were cancelled or postponed from mid-March due to the Covid-19 pandemic. We had received a high level of bookings throughout the remainder of the year, which included an election and a wedding, all of which were cancelled.

During the lockdown, the Hall was used twice a week by a local chef who supplied ready-made meals to the local community.

Fund raising has been limited due to the lockdown and the cancellation of a film evening due to severe weather conditions. However, the Trustees were able to run a Xmas Market and a Big Breakfast. Thank you to the bell ringers for their continued support with their bonus ball.

FINANCIAL REVIEW

The Hall has a stable income base from all the regular users and the Hall is in more demand for private and organisations bookings. However, the Hall's operating income from hire and bar sales dropped from £8,892 to £3,754 due to only being able to open for just over 6 months and the cancellation of various events.

Total revenue on General Fund still increased from £11,551 to £17,471 due to receiving a Torridge District Council Covid-19 grant of £10,000, a legacy of £1,977 from Mr Bruce Brown and the continued contribution of £400 from the Fete plant sale.

The Hall's expenses on General Fund have decreased from £11,418 to £6,183 and Capital spending has decreased from £5,426 to £211. The main utilities and servicing contracts continue throughout the year but cleaning costs have dropped by almost half from £1,203 to £634. The electricity costs have increased due to the activities of the local chef, and there is an outstanding invoice of £341 to be included in the 2020/21 Accounts.

Overall, the Hall has made a surplus of £11,288 on the General account and £1,307 on the Fund-raising account, with a further surplus of £2,451 on the Equipment purchasing account.

TRUSTEES' REPORT (continued)

FUNDING

The Hall is principally funded by its activities and local grant-making charities, with support from Buckland Brewer Parish Council and Torridge District Council.

During the year the Hall received grants of £1,500 from Bideford Bridge Trust and £950 from Torridge District Council, which are to be used to purchase new stage lighting and an improved sound system during the next financial year. A further Retail, Hospitality and Leisure Grant re Covid-19 of £10,000 was received from Torridge District Council to be used for general purposes.

After the year end the Parish Council agreed to a grant of £291, which will be included in the 2020/21 Accounts, to reimburse 80% of the cost paid out in the year installing an additional electrical circuit to allow the local chef to work in the kitchen.

RESERVES POLICY

To date the Trustees have not managed to complete a review of this area but we have agreed to separate bank accounts for Trading, Equipment purchasing and Fund-raising activities. We anticipate that the funds available and projected income will be adequate to meet our commitments.

TAXATION STATUS

As a charity utilising all of its net income for charitable purposes the Hall is exempt from income tax, corporation tax and capital gains tax.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which properly present the charity's receipts and payments for the year together with its assets and liabilities at the end of the year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the Trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.


R WALTER

Chairman

, O

November 2020

INDEPENDENT EXAMINER'S REPORT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BUCKLAND BREWER HALL**

I report on the financial statements of Buckland Brewer Hall for the year ended 31 August 2020, which are set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the financial statements under section 145 of the Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements.

In connection with 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 130 of the Act; and

to prepare financial statements which accord with the accounting records and to comply with accounting requirements of the Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



PA DEAN F.C.A.
3 Springfield Terrace
East-the- Water
BTDEFORD
Devon
EX39 4AN

11 November 2020

BUCKLAND BREWER HALL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 August 2020

| | Note | General Fund 2020 £ | Restricted Fund 2020 £ | Total 2020 £ | Total 2019 £ |
|---|------|------------------------------|---------------------------------|--------------------|--------------------|
| INCOMING RESOURCES | | | | | |
| From Donations and grants | (2) | | | | |
| Grants | | 10,000 | 2,450 | 12,450 | 1,500 |
| Legacy | | 1,977 | | 1,977 | |
| | | 11,977 | 2,450 | -- | 1,500 |
| From Charitable Activities | | | | | |
| Hire of Hall | (3) | 3,690 | | 3,690 | 7,081 |
| Insurance contribution - Parish Council | | 955 | | 955 | 964 |
| | | 4,645 | | 4,645 | 8,045 |
| From Activities for generating funds | | | | | |
| Bar | | 64 | | 64 | 1,811 |
| Fete Contribution | | 400 | | 400 | 1,080 |
| Restricted Fund-raising activities | (5) | | 1,806 | 1,806 | 3,034 |
| | | 464 | 1,806 | 2,270 | 5,925 |
| Investment income - bank interest | | 385 | 1 | 386 | 615 |
| TOTAL INCOMING RESOURCES | | -- | 4,257 | -- | <u>16,085</u> |
| RESOURCES EXPENDED | | | | | |
| On Fund-raising Activities | | | | | |
| Bar costs | | 25 | | 25 | 953 |
| Restricted Fund-raising activities | | | 499 | 499 | 1,112 |
| | | 25 | 499 | 524 | 2,065 |
| On Charitable Activities | | | | | |
| Water rates | | 318 | | 318 | 318 |
| Lighting and heating | | 1,365 | | 1,365 | 1,027 |
| Insurance | | 955 | | 955 | 964 |
| Repairs and maintenance | | 2,149 | | 2,149 | 3,228 |
| Cleaning contractors | | 537 | | 537 | 1,155 |
| Cleaning materials | | 97 | | 97 | 48 |
| Accountancy | | 120 | | 120 | 120 |
| Miscellaneous | | 406 | | 406 | 405 |
| | | 5,947 | | 5,947 | 7,265 |
| Capital Expenditure | (6) | 211 | | 211 | <u>5,426</u> |
| TOTAL RESOURCES EXPENDED | | -- | 499 | -- | <u>14,756</u> |
| NET SURPLUS FOR THE YEAR | | 11,288 | 3,758 | 15,046 | 1,329 |
| Balance at 1 September 2019 | | 104,684 | 4,810 | 109,494 | 108,165 |
| Balance at 31 August 2020 | | <u>£115,972</u> | <u>£8,568</u> | <u>£124,540</u> | <u>£109,494</u> |

BUCKLAND BREWER HALL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 August 2019

| | Note | (; eneral Fund 2019 £ | Restricted Fund 2019 £ | Total 2019 £ | Total 2018 £ |
|---|------|--------------------------------|---------------------------------|--------------------|--------------------|
| INCOMING RESOURCES | | | | | |
| From Donations and grants | (2) | | | | |
| Restricted | | | 1,500 | 1,500 | |
| Unrestricted | | | | | 1,090 |
| | | | 1,500 | 1,500 | 1,090 |
| From Charitable Activities | | | | | |
| Hire of Hall | (3) | 7,081 | | 7,081 | 5,997 |
| Insurance contribution - Parish Council | | 964 | | 964 | 706 |
| | | 8,045 | | 8,045 | 6,703 |
| From Activities for generating funds | | | | | |
| Bar | | 1,811 | | 1,811 | 509 |
| Fete Contribution | | 1,080 | | 1,080 | 1,645 |
| Restricted Fund-raising activities | (5) | | 3,034 | 3,034 | 4,944 |
| | | 2,891 | 3,034 | 5,925 | 7,098 |
| Investment income - bank interest | | 615 | | 615 | 396 |
| TOTAL INCOMING RESOURCES | | 11,551 | 4,534 | 16,085 | 15,287 |
| RESOURCES EXPENDED | | | | | |
| On Fund-raising Activities | | | | | |
| Bar costs | | 953 | | 953 | 140 |
| Restricted Fund-raising activities | | | 1,112 | 1,112 | 2,196 |
| | | 953 | 1,112 | 2,065 | 2,336 |
| On Charitable Activities | | | | | |
| Water rates | | 318 | | 318 | 485 |
| Lighting and heating | | 1,027 | | 1,027 | 1,132 |
| Insurance | | 964 | | 964 | 996 |
| Repairs and maintenance | | 3,228 | | 3,228 | 1,045 |
| Cleaning contractors | | 1,155 | | 1,155 | 998 |
| Cleaning materials | | 48 | | 48 | 153 |
| Accountancy | | 120 | | 120 | 120 |
| Miscellaneous | | 405 | | 405 | 387 |
| | | 7,265 | | 7,265 | 5,316 |
| Capital Expenditure | (6) | 3,200 | 2,226 | 5,426 | 12,000 |
| TOTAL RESOURCES EXPENDED | | 11,418 | 3,338 | 14,756 | 19,652 |
| NET SURPLUS/(DEFICIT) FOR THE YEAR | | 133 | 1,196 | 1,329 | (4,365) |
| Balance at 1 September 2018 | | 104,551 | 3,614 | 108,165 | 112,530 |
| Balance at 31 August 2019 | | £104,684 | £4,810 | £109,494 | £108,165 |

BUCKLAND BREWER HALL

STATEMENT OF ASSETS AND LIABILITIES at 31 August 2020

| | Note | 2020 £ | 2019 £ |
|-------------------------------------|--------|-----------------|-----------------|
| FIXED ASSETS (Restricted) | (7) | <u>457,459</u> | <u>457,459</u> |
| CURRENT ASSETS | | | |
| Restricted | | | |
| Lloyds Banlc Plc - Deposit account | | 2,451 | |
| Lloyds Banlc Plc - Current account | | 6,117 | 4,810 |
| | | 8,568 | 4,810 |
| Unrestricted | | | |
| Lloyds Banlc Plc - Treasury account | | 91,440 | 81,062 |
| Lloyds Banlc Plc - Deposit account | | 18,436 | 18,428 |
| Lloyds Banlc Plc - Current account | | 6,096 | 5,194 |
| | | 115,972 | <u>104,684</u> |
| | | 124,540 | <u>109,494</u> |
| TOTAL ASSETS | | £581,999 | <u>£566,953</u> |
| FUNDS | (1(d)) | | |
| Unrestricted Funds | | | |
| General Fund - Bank accounts | | 115,972 | <u>104,684</u> |
| Restricted Funds | | | |
| Fund-raising banlc account | | 6,117 | 4,810 |
| Equipment purchasing banlc account | | 2,451 | |
| Hall building costs expended | | 457,459 | 457,459 |
| | | 466,027 | <u>462,259</u> |
| | | <u>£581,999</u> | <u>£566,953</u> |

We certify the financial statements to be a correct record of transactions during the year.


R WALTER
Chairman


K LOBB
Treasurer

NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2020

1. BASIS OF PREPARATION

The Trustees confirm that they believe the Charity is a going concern and the financial statements have been prepared in accordance with the Charities Act 2011, using the Receipts and Payments basis in conjunction with a Statement of Assets and Liabilities at the year end.

(a) Reimbursements

All financial statements entries are net of reimbursements, contributions or associated costs. Income is accounted for when received and expenditure when it is irrevocably paid.

(b) Fixed assets

Expenditure incurred in building the Hall is included in the Statement of Assets at cost. Equipment costs are fully depreciated in the year of purchase.

(c) Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised in the Statement of Assets and Liabilities when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from the sale of goods and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income tax reclaimable under the Gift Aid scheme is recognised in the Statement of Assets and Liabilities when there is entitlement and the amount can be measured with sufficient reliability.

(d) Fund accounting

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity. Restricted Funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The Hall has no Restricted or Designated Funds other than those shown in these Financial Statements.

2. GRANTS AND DONATIONS

| | General Fund 2020 £ | Restricted Fund 2020 £ | Total 2020 £ | Total 2019 £ |
|---|--|---|-----------------------------|-----------------------------|
| Year to 31 August 2020 | | | | |
| Bideford Bridge Trust | | 1,500 | 1,500 | 500 |
| Torrige District Council - Retail, Hospitality and Leisure Grant re Covid-19 | 10,000 | | 10,000 | |
| Torrige District Council | | ,950 | 950 | 1,000 |
| Legacy - Estate of Mr B T Brown | 1,977 | | 1,977 | |
| | <u>£11,977</u> | <u>£2,450</u> | <u>£14,427</u> | <u>£1,500</u> |
| Year to 31 August 2019 | | | | |
| Bideford Bridge Trust | | 500 | 500 | |
| Buckland Brewer Womens Institute | | | | 390 |
| Torrige District Council | | 1,000 | 1,000 | 700 |
| | £- | <u>£1,500</u> | <u>£1,500</u> | <u>£1,090</u> |

NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2020

3. HIRE OF HALL (Unrestricted)

| | 2020 | 2019 |
|---------------------------------------|-------------|--------------|
| Year to 31 August 2020 | £ | £ |
| Badminton | 260 | 552 |
| Bowls Club | 530 | 1,102 |
| E.ON Feed-in Tariff | 369 | 384 |
| Fete | | 188 |
| Garden Club | 40 | 70 |
| Market | | 729 |
| School | 565 | 1,040 |
| Skittles | 300 | 255 |
| Torridge District council - elections | 135 | 270 |
| Fitness | 220 | |
| Womens' Institute | 118 | 259 |
| Young Farmers | 224 | 413 |
| Sundry Lettings | 929 | 1,819 |
| | --- | |
| | £3,690 | £7,081 |
| | = | |
| | 2019 | 2018 |
| Year to 31 August 2019 | £ | £ |
| Badminton | 552 | 36 |
| Bowls Club | 1,102 | 891 |
| E.ON Feed-in Tariff | 384 | 316 |
| Fete | 188 | 135 |
| Garden Club | 70 | 63 |
| Market | 729 | |
| School | 1,040 | |
| Skittles | 255 | 267 |
| Torridge District council - elections | 270 | |
| Under 5s | | 2,939 |
| Womens' Institute | 259 | 108 |
| Young Farmers | 413 | 122 |
| Sundry Lettings | 1,819 | 1,120 |
| | - - - | - - - |
| | £7,081 | £5,997 |

4. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration during the year. Any out of pocket expenses are reimbursed upon receipt of formal claims.

BUCKLAND BREWER HALL

NOTES TO THE FINANCIAL STATEMENTS at 31 August 2020

S. FUND RAISING ACTIVITIES (Restricted)

| | 2020 | | 2019 | |
|------------------------|---------------|-------------|---------------|-------------|
| Year to 31 August 2020 | Paid out £ | Raised £ | Paid out £ | Raised £ |
| Big Brunch | 114 | 469 | 282 | 995 |
| Bonus Ball | | 222 | | 172 |
| Christmas Market | 385 | 1,115 | 429 | 1,057 |
| Country Dance | | | 348 | 464 |
| Quiz | | | 53 | 346 |
| | | -- | | - |
| | £499 | £ 1,806 | £ 1,112 | £3,034 |
| | = | = | = | = |

| | 2019 | | 2018 | |
|------------------------|---------------|-------------|---------------|-------------|
| Year to 31 August 2019 | Paid out £ | Raised £ | Paid out £ | Raised £ |
| Big Brunch | 282 | 995 | 222 | 1,022 |
| Bonus Ball | | 172 | | 204 |
| Christmas Market | 429 | 1,057 | 729 | 1,360 |
| Cider Stroll | | | 641 | 1,422 |
| Country Dance | 348 | 464 | | |
| Liberty Sisters | | | 589 | 725 |
| Postman Poet | | | | 134 |
| Quiz | 53 | 346 | | |
| Miscellaneous | | | 15 | 77 |
| | | -- | | - |
| | £1,112 | £3,034 | £2,196 | £4,944 |
| | = | = | = | = |

6. CAPITAL EXPENDITURE

| | General Fund 2020 £ | Restricted Fund 2020 £ | Total 2020 £ | Total 2019 £ |
|--------------------------|------------------------------|---------------------------------|--------------------|--------------------|
| Year to 31 August 2020 | | | | |
| Equipment purchases | 211 | | 211 | 3,874 |
| Fencing cost | | | | 1,552 |
| | -- | -- | | |
| | £211 | £- | £211 | £5,426 |
| | = | = | | |
| Year to 31 August 2019 | | | | |
| Equipment purchases | 1,648 | 2,226 | 3,874 | 5,157 |
| Fencing costs | 1,552 | | 1,552 | |
| Construction of new Hall | | | | 6,843 |
| | -- | -- | | |
| | £3,200 | £2,226 | £5,426 | £12,000 |
| | = | | | |

NOTES TO THE FINANCIAL STATEMENTS
at 31 August 2020

7. FIXED ASSETS (Restricted)

| | 2020 | 2019 |
|--|-----------------|-----------------|
| Buckland Brewer Hall | £ | £ |
| Capital Expenditure for building in year to 31 August: | | |
| 2015 | 2,155 | 2,155 |
| 2016 | 52,632 | 52,632 |
| 2017 | 395,829 | 395,829 |
| 2018 | 6,843 | 6,843 |
| Total expenditure to the year end | <u>£457,459</u> | <u>£457,459</u> |

The Hall building was insured for £549,924 (2019 - £542,331) at the last renewal date in December 2019.