

Bicknoller Village Hall

**Trustee Report and Financial Statements
for the year ended 30 September 2021**

Charity Registration number 304485

Bicknoller Village Hall
Report of the Trustee
for the year ended 30 September 2021

The Trustee presents their annual report and the financial statements of the charity for the year ended 30 September 2021.

Objectives and activities

The charity's main activities are the provision of a village hall for use by the community, together with a children's play area and playing field.

Achievements and performance

The fall in usage of the hall facilities due to Covid-19 is reflected in the reduction in income from hall lettings, in particular users from outside the village. Fundraising activities were also seriously curtailed. This lost income was compensated by SW&T grants totalling £11,654 during the reporting period.

In April, the management committee proceeded with the long planned extension to the village hall and the external build was completed in September. The extension provides storage space for hall equipment as well as Bicknoller Flower Show equipment. The committee is now committed to raising funds in order to complete the interior phase of the extension.

At the same time the village shop, which rents space from the village hall, proceeded with their planned extension. This was completed in May and the shop and customers now enjoy the additional space provided.

FINANCIAL REVIEW

Financial position

Retained reserves at the year end amounted to £9,979 (2020: £35,966) and expenditure exceeded income by £25,987. As mentioned above, the village hall extension was started and the cost accounts for the deficit in the year. Detailed information can be found in the attached accounts.

Reserves policy

It is the charity's and Trustee's responsibility to maintain reserves at a level it considers necessary to meet cash flow requirements. The management committee have set this level at £10,000.

Future plans

The trustee intends to continue operating under the objectives stated above. Additional fundraising events are planned by the management committee to raise funds for the completion of the extension interior and a new kitchen.

Structure, governance and management

The charity is controlled by its governing documents: Declaration of Trust dated 10 June 1948, supplemental Trust Deed dated 18 October 1949, Deed of Confirmation dated 19 October 1949 and Deed of Appointment dated 17 February 1971.

Trustees

The covenant in the Deed of Confirmation 18 October 1949 states that the number of trustees shall not exceed five and shall not be less than three. Bicknoller Parish Council was nominated as trustee on 29 October 1970 to serve alongside the existing trustees at that time and this was confirmed in a Deed of Appointment dated 17 February 1971. As trustees have left the village or died, they have not been replaced and Bicknoller Parish Council has acted as sole trustee.

The Trustee who served during the year was and as at date of approval of the accounts is as follows:

Bicknoller Parish Council

Bicknoller Village Hall
Report of the Trustee (continued)
for the year ended 30 September 2021

Recruitment and appointment of new trustees

New trustees shall be nominated by a General Meeting and the Trustees shall appoint the persons so nominated to be trustees of this deed dated 18 October 1949.

Management committee

The management and control of the charity is vested in the management committee but subject in every respect to the general supervision of the trustees. The members of the Village Hall Management Committee are elected at the Annual General Meeting and shall not be more than twelve.

The members of the management committee who served during the year were as follows:

Mr G Sears (Chairman)
Mrs M Sears (Vice chair)
Mr D Croxton (Secretary)
Mr K Martin (Treasurer) (resigned October 2021)
Mrs C Fawcett (Treasurer) (appointed October 2021)
Mr D Simpson (resigned October 2021)
Mr G Kelsey
Mrs M Smith (appointed June 2021)
Mrs C Darke (representing Bicknoller Social Club)
Mrs M Pumphrey (nominated by Women's Institute) (appointed November 2020)
Mr N Stock (representing Parochial Church Council) (appointed January 2021)
Mrs L Croxton (resigned October 2020)
Mrs S Simpson (resigned October 2020)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A detailed risk assessment of the kitchen and hall facilities was carried out during the year and any shortfalls corrected.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 304485

Principal address:
Bicknoller Village Hall
Dashwoods Lane
Bicknoller
Taunton
TA4 4EQ

Approved by the Trustee and signed on its behalf on 10 November 2021.



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Mr C Warren
For Bicknoller Parish Council

**Independent Examiner's report to the Trustee of Bicknoller Village Hall
for the year ended 30 September 2021**

I report to the Trustee on my examination of the accounts of the above charity for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's Trustee 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

As examiner of these accounts I have to declare that I have been reimbursed £1404 by the Bicknoller Village Hall committee, against paid invoices, for building materials purchased for the shop extension.

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.



Clive Raisey, FCCA

1 Church Lane
Bicknoller
Taunton TA4 4EW

Date: 10 November 2021

Bicknoller Village Hall
Registered Charity Number: 304485
Statement of Financial Activities
for the year ended 30 September 2021

	Note	Unrestricted Funds £	30/09/2021 Restricted Funds £	Total Funds £	2020 Total Funds £
Income from:					
<i>Donations:</i>					
Grants received	2	11,654	1,342	12,996	15,208
Donations		15,464		15,464	655
<i>Charitable activities:</i>					
Hall lets		1,435		1,435	3,142
Fundraising and events		1,656		1,656	4,888
Trading activities	3	3,606		3,606	3,249
<i>Investments:</i>					
Bank interest received		-		-	6
Total income		<u>33,815</u>	<u>1,342</u>	<u>35,157</u>	<u>27,148</u>
Expenditure on:					
<i>Costs of raising funds:</i>					
Hall running expenses	5	10,638		10,638	5,515
Event expenses		397		397	2,247
<i>Charitable activities:</i>					
Village Hall upgrade		38,602	1,342	39,944	3,838
Shop extension		9,417		9,417	-
EV Installation		300		300	1,370
Administration of the charity	6	448		448	531
Total expenditure		<u>59,802</u>	<u>1,342</u>	<u>61,144</u>	<u>13,501</u>
Net income / (expenditure)		(25,987)	-	(25,987)	13,647
Total funds brought forward		35,966	-	35,966	22,319
Total funds carried forward		<u><u>9,979</u></u>	<u><u>-</u></u>	<u><u>9,979</u></u>	<u><u>35,966</u></u>

Bicknoller Village Hall
Balance Sheet as at 30 September 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	2021	2021	2021	2020
	£	£	£	£
Fixed assets				
Equipment	-	-	-	-
Current assets				
Debtors and prepayments	-	-	-	3,652
Cash at bank and in hand	9,979	-	9,979	32,314
Total current assets	<u>9,979</u>	<u>-</u>	<u>9,979</u>	<u>35,966</u>
Creditors: amounts falling due within one year				
Creditors and accruals	-	-	-	-
Total assets less current liabilities	<u>9,979</u>	<u>-</u>	<u>9,979</u>	<u>35,966</u>
The funds of the charity:				
Restricted funds	7	-	-	-
Unrestricted funds	7	9,979	9,979	35,966
Total funds	<u>9,979</u>	<u>-</u>	<u>9,979</u>	<u>35,966</u>

The financial statements were approved on behalf of the Trustee, Bicknoller Parish Council, on 10 November 2021 and signed on their behalf by:



Mr C Warren
 For Bicknoller Parish Council

Bicknoller Village Hall
Notes to the Financial Statements
Year ended 30 September 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies are summarised below. The accounting policies have been applied consistently (except where noted) throughout the period and are unchanged from the previous year.

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention.

Fund structure

The charity's general fund consists of funds which the charity may use at its discretion in the furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2 Grants received

	<i>Unrestricted</i>	<i>Restricted</i>	2021	2020
	£	£	£	£
Somerset West & Taunton business grant (COVID)	11,654	-	11,654	10,000
Somerset West & Taunton Hall Upgrade (Section 106)	-	1,342	1,342	3,838
Forum 21 EV installation (<i>restricted</i>)	-	-	-	1,370
	<u>11,654</u>	<u>1,342</u>	<u>12,996</u>	<u>15,208</u>

3 Trading activities

	<i>Unrestricted</i>	<i>Restricted</i>	2021	2020
	£	£	£	£
Bicknoller Village Shop rent	778	-	778	600
Electricity recovery (from village shop)	1,903	-	1,903	1,273
Feed-in tariff (electricity: solar panels)	925	-	925	1,376
	<u>3,606</u>	<u>-</u>	<u>3,606</u>	<u>3,249</u>

Bicknoller Village Hall
Notes to the Financial Statements (continued)
Year ended 30 September 2021

4 Grant expenditure

	Hall running costs & upgrade	Hall upgrade <i>Restricted</i>	EV chargers <i>Restricted</i>	TOTAL
	£	£	£	£
Somerset West & Taunton business grants (COVID19)	11,654	-	-	11,654
Somerset West & Taunton (S106 grant)	-	1,342	-	1,342
3-phase distribution board	-	-	300	300
	<u>11,654</u>	<u>1,342</u>	<u>300</u>	<u>13,296</u>

Somerset West & Taunton business grant (COVID19):

This grant replaces income from lettings and fundraising events cancelled due to COVID19 and was combined with funds from fundraising activities and added to general funds.

5 Hall running expenses

	2021	2020
	£	£
Electricity and gas	2,980	1,845
Water	229	228
Insurance	1,069	1,047
Maintenance of hall	4,890	1,127
Maintenance of playground	386	150
Cleaning	1,084	1,118
	<u>10,638</u>	<u>5,515</u>

6 Expenditure in furtherance of charitable activities

	2021	2020
	Total	Total
	£	£
Administration:		
Subscriptions and licenses	365	357
AGM expenses	-	18
Committee expenses: printing etc	56	131
Bank charges - safe custody charge	27	25
	<u>448</u>	<u>531</u>

7 Funds

	<u>Balance at 1</u>	<u>Incoming</u>	<u>Resources</u>	<u>Gains,</u>	<u>30</u>
	<u>October</u>	<u>resources</u>	<u>expended</u>	<u>losses and</u>	<u>September</u>
	<u>2020</u>	<u>£</u>	<u>£</u>	<u>transfers</u>	<u>2021</u>
	£	£	£	£	£
Restricted income funds	-	1,342	(1,342)	-	-
Unrestricted funds	35,966	33,815	(59,802)	-	9,979
Total funds	<u>35,966</u>	<u>35,157</u>	<u>(61,144)</u>	<u>-</u>	<u>9,979</u>

Bicknoller Village Hall
Notes to the Financial Statements (continued)
Year ended 30 September 2021

7 Funds (continued)

Comparative information in respect of the preceding period is as follows:

	<u>Balance at 1</u>			<u>Gains,</u>	<u>Balance at</u>
	<u>October</u>	<u>Incoming</u>	<u>Resources</u>	<u>losses and</u>	<u>30</u>
	<u>2019</u>	<u>resources</u>	<u>expended</u>	<u>transfers</u>	<u>September</u>
	£	£	£	£	£
Restricted income funds	-	5,208	(5,208)	-	-
Unrestricted funds	22,319	21,940	(8,293)	-	35,966
Total funds	22,319	27,148	(13,501)	-	35,966

8 Related party disclosures

During the year, and following a competitive tendering process, AC Fish building contractor, was commissioned to undertake the hall extension for a quoted sum of £34,992. Mr Fish is a close family member of committee member Mr D Croxton. Mr Croxton did not participate in the vote on the choice of contractor. The committee considered that the quote by AC Fish was competitive and had the added benefit that the work could start promptly and be completed by September. The total paid to AC Fish and his associate during the year was £35,734.

During the year, two committee member were reimbursed for expenses incurred on building works on the village hall and on the shop. Payments were made on production of valid receipts only. In addition they were personally paid for labour:

Mr G Sears: 2021 £1,100, 2020 nil.

Mr G Kelsey: 2021 £3,320, 2020 nil.

During the year, the following committee members were reimbursed for administrative expenses incurred:

Mr D Simpson: 2021 £56, 2020 £44.

Mr D Croxton: 2021 nil, 2020 £87.

Bicknoller Village Hall
Receipts and payments
For the year ended 30 September 2021

	Total Funds 2021 £	Total Funds 2020 £
RECEIPTS		
Hall Lets - Village	1,097	1,682
Hall Lets - Outside	338	1,460
Shop Rent	778	600
Electricity Recovery	1,903	1,273
Feed-in Tariff	925	1,376
Fundraising	1,656	4,888
Car Park	839	278
Donations	25	377
Donations (Bicknoller Shop)	5,000	-
Contribution to shop extension	9,600	-
Somerset West & Taunton business grants (COVID19)	11,654	10,000
Somerset West & Taunton (S106 grant) <i>RESTRICTED FUND</i>	1,342	3,838
EV installation (Forum 21 grant) <i>RESTRICTED FUND</i>	-	1,370
	<u>35,157</u>	<u>27,142</u>
Bank interest:	-	6
Total Receipts	<u><u>35,157</u></u>	<u><u>27,148</u></u>
PAYMENTS		
Electricity & Gas	2,980	1,845
Water	229	228
Insurance	1,069	1,047
Maintenance - Hall	4,890	1,127
Maintenance - Playground	386	150
Cleaning	1,084	1,118
Committee expenses	56	215
Subscriptions and licenses	392	316
Equipment	-	-
Event expenses	397	2,247
Hall Upgrade	39,944	3,838
Shop extension	9,417	-
EV installation	300	1,370
Total Payments	<u><u>61,144</u></u>	<u><u>13,501</u></u>
EXCESS PAYMENTS OVER RECEIPTS	<u><u>(25,987)</u></u>	<u><u>13,647</u></u>