

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD  
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**REFERENCE AND ADMINISTRATION DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Trustees**

Elected

A Ball (Chairman)  
R Peacocke (Vice-Chairman)  
W Bull  
B Elgin  
A Pattermore

User group representatives

G Allen (Treasurer)  
B Hilken  
R Sillett  
M Evens  
C Donnelly  
E Hayes

**Independent examiner**

Michelle Ferris BSc (Hons) FCA DChA  
Albert Goodman LLP  
Chartered Accountants  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

**Contact address**

The Old Post Office  
Gore Square  
Bishops Lydeard  
Taunton  
Somerset  
TA4 3BW

**Charities registration number**

304488

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report and unaudited financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document and 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 2019).

**Reference and administration details**

Details of the charity's trustees, advisors, and other reference and administration details are given on page 1.

**Structure, governance and management**

**Description of the charity's trusts**

**Governing document:** The charity is constituted as a trust and the governing document is a constitution dated 11<sup>th</sup> February 1986 and amended on 6<sup>th</sup> September 2000. The charity is a registered Charity number 304488.

**Custodian Trustees:** Bishops Lydeard and Cothelstone Parish Council is Custodian Trustee for the charity in respect of the freehold of Bishops Lydeard Village Hall and surrounding land.

**Management:** The charity is run by a Management Committee of Trustees made up of a maximum of 8 elected members, 4 co-opted members and up to 12 user group representatives. Elected members are elected at the Annual General Meeting at which all local residents are entitled to attend and vote. Co-opted members are elected by the Management Committee. User Group Representatives are nominated at the Annual General Meeting. Trustees are recruited by way of networking, advertising and word of mouth.

**Induction:**

New committee members undergo an induction to brief them on their responsibilities under charity law and the business and operation of the charity.

The Trustees who served during the period were:

A Ball	(Chairman)
R Peacocke	(Vice-chairman)
G Allen	(Treasurer)
R Sillett	
B Hilkene	
M Evens	
A Pattemore	
W Bull	
B Elgin	
C Donnelly	
E Hayes	

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
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**Trustees' consideration of major risks and the system and procedure to manage them:** The Trustees have examined the major risks to which the charity is exposed and have adequate insurance in place to mitigate those risks. Gas and electrical systems are inspected at appropriate intervals. Reviews of Health and Safety (including First Aid and fire precautions) are carried out regularly, and the Play Area is inspected annually by an appropriate external body. In addition, the halls are licensed with the local authority for the times and types of usage and for the sale of alcohol.

**Objectives and activities**

In planning the charity's activities, the Trustees have kept in mind the Charity Commission's guidance on public benefit.

The objective of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision of facilities for recreation and other leisure time activities.

The main regular activities during the year included Age UK (Seated exercise), Badminton, Lydeard Stitchers, Short Mat Bowls, Ballet (children), Stagestruck Theatre School (children), Drama (all ages), Friendly Club (over 55's), Zumba, Karate, Pilates, Table Tennis, Tai Chi, Rainbows (Children), Slimming World, a Baby Sensory group, and Kings Church Quantocks. A weekly Coffee Morning to provide a meeting and contact point for older villagers was started under the auspices of the Village Agent from the Community Council for Somerset.

The halls were almost completely closed from January to May due to the restrictions imposed to fight the Covid-19 epidemic. This was followed by a gradual build-up of activities and almost normal levels of use were reached in October.

The halls are normally used for social events organised by the Management Committee and are booked by individuals and local groups for presentations, parties, events, meetings and training sessions. These activities were again severely reduced by the Covid-19 restrictions.

In the grounds there is a large Play Area with a range of play equipment for children, and a Youth Shelter.

Part of the outside area is leased to the Parish Council which built and manages a Multi-use Games Area.

**Grant making policy:** The Trustees make no grants.

**Achievements and performance**

**Usage of the halls**

As stated above, hall usage was again severely reduced due to Covid-19, with a consequent major reduction in hall hiring income. However, usage of the Annexe continued for a group helping learning-disabled adults (in agreement with Somerset County Council) and the income from this activity together with Small Business Grants administered through Somerset West and Taunton Council effectively covered the hall's normal running costs.

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Hall and grounds maintenance

As reported in previous years, the Management Committee has put more work out to contract. However, volunteers continue to carry out rubbish collection, some of the non-specialist maintenance and a variety of administration tasks and once more we wish to thank them.

We continue to have sub-committees for detailed work on:

- Plans and Grants
- Fundraising

Fundraising

We were able to run only two of our normal fundraising events and, although both were successful, our fundraising income was therefore substantially reduced.

Fete and Flower Show

The Fete element had to be cancelled due to there being too few volunteers to organise and run the event after Covid-19. It normally raises a considerable sum for the Hall Improvement Fund as well as being a major village event. However, a spaced version of the Flower Show was held in September and attracted a good number of entries and attendees.

Prize Draw

The prize draw remained suspended due to Covid-19 – it will be resumed when the Covid-19 situation allows.

Hall developments

There were four major projects in the year:

1. Replacement of the roof of the large hall including installation of insulation at a cost of £47,000. This was achieved thanks to a grant of £25,000 from the National Lottery, the remaining cost coming from Village Hall Funds. This will reduce heating costs and keep the hall cooler in hot weather.
2. Installation of additional play equipment in the Play Park, and major surface improvements to encourage use in poor weather conditions. The total cost of £53,000 was covered by a grant of £27,000 from the Parish Council's CIL fund, £17,000 from a Somerset West and Taunton Council Section 106 grant, and £9,000 from Village Hall funds.
3. Paving the rear part of the overflow car park to provide 19 additional marked spaces and two additional access spaces. The total cost of £50,000 was covered by a grant of £40,000 from the Parish Council's CIL fund, plus £10,000 from Village Hall funds.
4. Replacement of the very old wooden fencing round the Play Park with galvanised steel hoop topped fencing. The cost, £10,000, was paid from Village Hall funds.

We wish to record our thanks to the National Lottery, Somerset West and Taunton Council, Bishops Lydeard and Cothelstone Parish Council, and all those who have contributed over the years to the Village Hall's Improvement Fund for enabling these projects to be completed during the year.

In addition, a range of repairs and improvements in the year included installation of a cooker in the Annexe, a new notice board in the front lobby, a replacement lock and set of keys for the external door to the snooker room (an insurance requirement), additional CCTV cameras, and bollards on the roadside to deter pavement parking.

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**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Communications and publicity

The committee normally publishes and distributes regular newsletters to every house in the village and maintains a web site that can be accessed either directly or via the Parish Council web site. Covid-19 restrictions prevented publication of the newsletter, but the website remained in use. You can visit us at [www.bishopshlydeardvillagehall.co.uk](http://www.bishopshlydeardvillagehall.co.uk) and follow us on Facebook at 'Bishops Lydeard Village Hall Official Site'

Maynards

There was no change of tenant during the year.

Hallmark scheme

The hall is a member of the Community Council for Somerset's Hallmark scheme.

Place of Safety

The Village Hall is now registered as a Place of Safety with the Somerset Local Authority Civil Contingency Partnership for use in the event of a major civil incident.

**Financial review**

1. **Revenue and cost reporting.** Revenue, costs and bank balances are reported at every Village Hall Management Committee (VHMC) meeting.
2. **Hiring rates.** Hiring rates are normally reviewed annually with the aim of covering expected normal running costs plus a contingency. In exceptional circumstances rates might be reviewed more frequently. In view of the Covid-19 epidemic the committee decided not to increase hiring rates for 2021
3. **Loans.** Policy is not to borrow any money.
4. **Projects for the improvement of the Village Hall and grounds.** Projects are approved in advance by the VHMC based on at least 3 quotations for projects totalling over £10,000 and only proceed if grants have been approved for any costs not being covered from available hall funds. For projects between £1,000 and £10,000 2 quotations are required and for any project under £1,000 one quotation is acceptable.
5. **Urgent abnormal expenditure.** Costs up to £500 may be approved by any two of the Chair, Vicechair, Treasurer and Secretary. Costs in excess of £500 can be approved by contacting and getting the approval of at least 50% of the VHMC members.
6. **Reserves.** For running costs, the charity aims to keep a reserve of 3 months normal costs. For Maynards, the policy is to keep at least 50% of one year's normal annual income in reserve against maintenance and repair costs, and the costs that arise from changes of tenant. In total, this year's reserves for running costs and the Maynards property amounts to £12,000 including an addition with the acquisition of the Annexe.

However, at 31 December 2021 the charity's free reserves were £47,967 (2020: £66,176). Any additional reserves are intended to fund appropriate hall improvement projects in the next year. The Trustees intend to build on these reserves, through fundraising events and grant funding to finance future projects.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

7. **Bank balances.** Bank balances are monitored monthly. Currently, interest rates are low, and the balances held do not warrant use of interest-bearing accounts; if either of these situations changes, the policy will be reviewed.
8. **Grants.** The charity does not make grants to any other bodies.

**Covid 19 virus and consequences**

Under Covid-19 restrictions it was not possible to hold regular Management Committee meetings, but the committee were kept up to date with regular emails and contacted for their views and approval on any significant financial matters.

The main hall complex was closed at the end of December 2020 and reopened under strict anti-Covid regulations during May 2021. The Annexe remained in use in agreement with Somerset County Council for use by a group providing support for learning disabled adults.

As a result of the Small Business Grants supplied through Somerset West and Taunton Council, the hall's finances remain in a sound state, and we appreciate the support. The continued income from the Annexe and reduced costs because of the reduced use of the halls also helped.

In the longer term the financial situation will depend on any new restrictions, any offsetting Small Business Grants, and the willingness of groups and individuals to come back to the halls.

We will continue, as far as possible, to make the halls attractive and safe to use. We have used the advice and documentation supplied by ACRE (Action for Communities in Rural England) through the Community Council for Somerset throughout the twists and turns of the epidemic and will continue so to do – our sincere thanks go to both these organisations.

**Trustees Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, 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 presume that the charity will continue in business.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Declaration**

The Trustees declare that they have approved the Trustees' Report above. Signed on behalf of the charity's trustees:

G Allen  
Treasurer

Date: 27 July 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on my examination of the accounts for Bishops Lydeard Village Hall and Playing Field ("the charity") for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Michelle Ferris BSc (Hons) FCA DChA  
Albert Goodman LLP  
Chartered Accountants  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 2 August 2022

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021			2020		
	Note	Unres- tricted £	Res- tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
<b>Income from:</b>							
<u>Donations and grants</u>							
Donations		650	-	650	1,268	-	1,268
Grants	2	26,000	108,408	134,408	27,000	-	27,000
<u>Charitable activities</u>							
Hall lettings		14,413	-	14,413	8,292	-	8,292
Snooker club		927	-	927	1,113	-	1,113
Wardens, car park & leases		1,615	-	1,615	1,435	-	1,435
<u>Other trading activities</u>							
Fundraising		2,385	-	2,385	325	-	325
Monthly prize draw fund		24	-	24	54	-	54
Maynards Rent		7,200	-	7,200	7,050	-	7,050
Greendays		11,515	-	11,515	11,760	-	11,760
<b>Total income</b>		<b>64,729</b>	<b>108,408</b>	<b>173,137</b>	<b>58,297</b>	<b>-</b>	<b>58,297</b>
<b>Expenditure on:</b>							
Raising funds	3	481	-	481	801	-	801
Charitable activities	4	60,580	-	60,580	73,190	-	73,190
<b>Total expenditure</b>		<b>61,061</b>	<b>-</b>	<b>61,061</b>	<b>73,991</b>	<b>-</b>	<b>73,991</b>
<b>Net income/(expenditure)</b>		<b>3,668</b>	<b>108,408</b>	<b>112,076</b>	<b>(15,694)</b>	<b>-</b>	<b>(15,694)</b>
Transfers between funds	10	108,408	(108,408)	-	-	-	-
<b>Net movement in funds</b>		<b>112,076</b>	<b>-</b>	<b>112,076</b>	<b>(15,694)</b>	<b>-</b>	<b>(15,694)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2021		644,099	-	644,099	659,793	-	659,793
<b>Fund balances at 31 December 2021</b>		<b>756,175</b>	<b>-</b>	<b>756,175</b>	<b>644,099</b>	<b>-</b>	<b>644,099</b>

All incoming resources and resources expended derive from continuing activities.  
The charity has no recognised gains and losses for the year other than the results above.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	708,208	577,923
<b>Current assets</b>			
Debtors	8	20,201	2,728
Cash at bank and in hand		33,479	65,241
		<u>53,680</u>	<u>67,969</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(5,713)</u>	<u>(1,793)</u>
<b>Net current assets</b>		47,967	66,176
<b>Net assets</b>		<u><u>756,175</u></u>	<u><u>644,099</u></u>
<b>Funds of the charity</b>			
Unrestricted funds	10	756,175	644,099
Restricted income funds	10	-	-
Total charity funds	10	<u><u>756,175</u></u>	<u><u>644,099</u></u>

Approved by the Board on 27 July 2022 and signed on its behalf by:

A Ball  
Trustee

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **1 Accounting policies**

### **Basis of accounting**

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 2019)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **Funds**

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.

### **Income**

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

Where services or assets are donated to the charity and these can be reliably estimated to have value to the charity, the value of the donation is included in the accounts as income.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and grants and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### **Debtors**

Trade and other debtors are recognised at the settlement amount.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies (continued)**

**Cash and bank in hand**

Cash at bank and in hand comprise of cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Fixed assets/ Depreciation**

Fixed assets are included at their cost to the charity or valuation, where the valuation is in excess of the cost or the asset is donated.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	20% straight line basis
Property improvements	5% straight line basis
Property (excluding land)	5% straight line basis

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at the settlement amount.

**Taxation**

As a registered charity, the company is not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only. The charity is not VAT registered. All income and expenditure is gross of VAT where applicable.

**Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 Grants**

	Un- restricted funds £	Restricted funds £	2021 Total £	2020 Total £
National Lottery	-	25,000	25,000	-
Somerset West and Taunton Council*	-	16,732	16,732	-
BL & C Parish Council*	-	66,676	66,676	-
<b>Exceptional government funding</b>				
Other government grants*	26,000	-	26,000	27,000
	<hr/>	<hr/>	<hr/>	<hr/>
	26,000	108,408	134,408	27,000
	<hr/>	<hr/>	<hr/>	<hr/>

All income in the prior year related to unrestricted funds.

\*denotes government funding

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

**3 Raising funds**

	Un- restricted funds £	Restricted funds £	2021 Total £	2020 Total £
Fundraising expenses	481	-	481	349
Monthly prize draw prizes	-	-	-	452
	<hr/>	<hr/>	<hr/>	<hr/>
	481	-	481	801
	<hr/>	<hr/>	<hr/>	<hr/>

All expenditure in the prior year related to unrestricted funds.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Charitable activities**

	Un- restricted funds £	Restricted funds £	2021 Total £	2020 Total £
Hall running costs	1,140	-	1,140	567
Cleaning and laundry	8,228	-	8,228	7,544
Utilities	1,753	-	1,753	4,360
Insurance	6,696	-	6,696	5,149
Repairs and maintenance	4,983	-	4,983	7,150
Licences	506	-	506	515
Printing, postage and stationery	356	-	356	341
Telephone	286	-	286	411
Subscriptions	100	-	100	100
Depreciation of freehold property	27,360	-	27,360	38,726
Depreciation of fixtures and fittings	4,840	-	4,840	4,116
Annex utilities and insurance	2,090	-	2,090	2,264
Governance costs	2,242	-	2,242	1,947
	60,580	-	60,580	73,190
<b>Included within governance costs above:</b>				
Accountancy	752	-	752	728
Independent Examination	500	-	500	500
Bookkeeping	990	-	990	719
	2,242	-	2,242	1,947

All expenditure in the prior year related to unrestricted funds.

**5 Trustees and employees**

None of the trustees received any remuneration or payment for expenses during the year, nor in the previous year.

The charity has no employees, and hence none that receive remuneration of over £60,000 (2020: none).

**6 Net incoming resources**

Net incoming resources are stated after charging:

	2021 £	2020 £
Depreciation of owned assets	32,200	42,842
	32,200	42,842

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Tangible fixed assets**

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 January 2021	776,290	51,623	827,913
Additions	159,437	3,048	162,485
	<hr/>	<hr/>	<hr/>
As at 31 December 2021	935,727	54,671	990,398
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
As at 1 January 2021	213,705	36,285	249,990
Charge for the year	27,360	4,840	32,200
	<hr/>	<hr/>	<hr/>
As at 31 December 2021	241,065	41,125	282,190
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
As at 31 December 2021	694,662	13,546	708,208
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
As at 31 December 2020	562,585	15,342	577,923
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Freehold land and buildings**

The net book value of freehold land and buildings includes £694,662 (2020: £562,585) of depreciable assets.

**8 Debtors**

	2021 £	2020 £
Trade debtors	3,469	2,728
Accrued income	16,732	-
	<hr/>	<hr/>
	20,201	2,728
	<hr/> <hr/>	<hr/> <hr/>

**9 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	370	551
Accruals	5,343	1,242
	<hr/>	<hr/>
	5,713	1,793
	<hr/> <hr/>	<hr/> <hr/>

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10 Analysis of funds**

	Funds at 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Funds at 31 Dec 2021 £
<b>Restricted</b>					
BL & C Parish Council	-	66,676	-	(66,676)	-
National Lottery	-	25,000	-	(25,000)	-
Somerset West and Taunton Council	-	16,732	-	(16,732)	-
<b>Total Restricted funds</b>	<b>-</b>	<b>108,408</b>	<b>-</b>	<b>(108,408)</b>	<b>-</b>
<b>Unrestricted</b>					
General	66,176	64,729	(28,861)	(54,077)	47,967
Fixed asset fund	577,923	-	(32,200)	162,485	708,208
<b>Total unrestricted funds</b>	<b>644,099</b>	<b>64,729</b>	<b>(61,061)</b>	<b>108,408</b>	<b>756,175</b>
<b>Total funds</b>	<b>644,099</b>	<b>173,137</b>	<b>(61,061)</b>	<b>-</b>	<b>756,175</b>

	Funds at 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Funds at 31 Dec 2020 £
<b>Unrestricted</b>					
General	45,218	58,297	(31,149)	(6,190)	66,176
Fixed asset fund	614,575	-	(42,842)	6,190	577,923
<b>Total unrestricted funds</b>	<b>659,793</b>	<b>58,297</b>	<b>(73,991)</b>	<b>-</b>	<b>644,099</b>
<b>Total funds</b>	<b>659,793</b>	<b>58,297</b>	<b>(73,991)</b>	<b>-</b>	<b>644,099</b>

Fixed asset fund represents the Net Book Value of fixed assets in the accounts.

BL & C Parish Council funding was received towards the installation of play equipment in the play park (£27,182) and the paving of the overflow car park to increase additional spaces and access (£39,494).

National Lottery funding was received towards the replacement roof of the large hall.

Somerset West & Taunton Council funding was received towards the installation of play equipment in the play park.

The restricted transfers represent the derestricting of funds once they have been spent in accordance with the fund agreement, i.e., the purchase of fixed assets.

**BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11 Analysis of net assets between funds**

	<b>Restricted funds £</b>	<b>Unrestricted general funds £</b>	<b>Unrestricted fixed asset funds £</b>	<b>Total 2021 £</b>
Tangible assets	-	-	708,208	708,208
Debtors	-	20,201	-	20,201
Cash at bank and in hand	-	33,479	-	33,479
Creditors due within one year	-	(5,713)	-	(5,713)
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	-	47,967	703,880	756,175
	=====	=====	=====	=====

**Analysis of net assets between funds- 2020**

	<b>Restricted funds £</b>	<b>Unrestricted general funds £</b>	<b>Unrestricted fixed asset funds £</b>	<b>Total 2020 £</b>
Tangible assets	-	-	577,923	577,923
Debtors	-	2,728	-	2,728
Cash at bank and in hand	-	65,221	-	65,241
Creditors due within one year	-	(1,793)	-	(1,793)
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	-	66,176	577,923	644,099
	=====	=====	=====	=====