

Registered Charity Number 205542

BRUSHFORD PARISH HALL

**REPORT AND FINANCIAL STATEMENTS
30 SEPTEMBER 2017**



HALLMARK 

Level 1, Level 2, Level 3 2017

For Fun, For Future, For All

**BRUSHFORD PARISH HALL
TRUSTEES AND PROFESSIONAL ADVISERS
YEAR ENDED 30 SEPTEMBER 2017**

TRUSTEES

Trustees registered with the Charity Commission and named on the Title Deeds

Des Belam (Chairman)
Sarah Blackburn (Treasurer)
Malcolm Godfrey (Vice Chairman)
Ceri Keene
Ann Robins
Barbara Wilson
Walford Gillison (resigned October 2016)

Management Committee Member Trustees

Jo Clarke
Caroline Godfrey
Nicola Harland (Secretary)
Sandra Madden (appointed January 2017)
Joan Barnes (resigned November 2016)
Phil Takel (resigned November 2016)

The Trustees are all members of the Management Committee. Trustees and Committee members are appointed at the AGM or can be co-opted by the existing committee during the year. The holding Trustees are named on the Title Deeds to the Hall which are held by the Land Registry. Walford Gillison resigned as a committee member trustee in October 2016 but remains on the Title Deeds.

The Trustees held six committee meetings during the year. The last Annual General Meeting was held in November 2016; in future AGMs will be held in January.

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

CCLA Investment Managers Limited
Cheapside
London
EC2V6DZ

SOLICITORS

Burton-Sweet,
The Clock Tower,
5 Farleigh Court, Old Weston Road
Flax Bourton
Bristol BS48 1UR

INDEPENDENT EXAMINER

Cunningham Wishart, Chartered Accountants
Pren Ceirios
66 Pwllmelin Road
Cardiff
CF5 2NH

BRUSHFORD PARISH HALL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 30 SEPTEMBER 2017

I report on the financial statements which are set out on pages 3 to 9

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for the year (under section 144(2) of the Charities Act 2011) and that an independent examination is needed. It is my responsibility to examine the accounts (under section 145 of the Act); to follow procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the Act); and to state whether particular matters have come to my attention.

Basis of opinion

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that, in any material respect, the requirements:

* to keep accounting records in accordance with Section 41 of the Act
and

* to prepare accounts which accord with the accounting records and to
comply with the accounting requirements of the Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Pren Ceirios
66 Pwllmelin Road
Cardiff CF5 2NH

Melva J Corcoran
CUNNINGHAM WISHART
Chartered Accountants
9th November 2017

BRUSHFORD PARISH HALL

YEAR ENDED 30 SEPTEMBER 2017

TRUSTEES' REPORT

The Trustees present their annual report and the unaudited financial statements of the year ended 30 September 2017.

REVIEW OF THE YEAR

The objectives of the Charity are to provide recreational facilities for the parish of Brushford.

After months of hard work to document several years of the same, the Brushford Parish Hall trustees were thrilled to be awarded not one but all three Hallmark Awards by the Community Council for Somerset. Developed by CCS and now a nationally recognised award, Hallmark level 1, 2 and 3 awards recognise good management and practice by the Trustee Management Committee. Community Buildings with the Hallmark award benefit from insurance discounts and recognition on funding applications as it evidences the high standard of the committee members and the merit of the hall.

Hallmark 1 : the management and administration of the charity

Hallmark 2 : health, safety, security and licences

Hallmark 3 : community, social awareness, communications, forward planning, development.

We look forward to using our Hallmark Awards to develop the facilities of Brushford Parish Hall "for fun, for future, for all." On page 9 you can read about our plans to make the Hall more sustainable with stronger connections to the people who live in and around Brushford.

The income from hiring the Hall has remained steady and just covers the day to day cost of running the Hall. The Trustees have been able to keep hire charges unchanged this year and they will remain unchanged in 2017-2018.

Additional costs and savings for a rainy day were covered by a combination of additional hires and several fundraising activities which have also enriched life in Brushford. We have had an exciting year with Jazz evenings hosted by Exmoor Rotary Club, two very large Cycling Events (the Great Exmoor Ride and the Exmoor Beast – where we were acclaimed as the "best feed-station on the planet") and, just after the year end, a masterclass and concert organised by the Two Moors Festival. We hosted a number of funerals, as well as parties for all ages and training on subjects from archaeology to song-writing via dog grooming, First Aid, and a lecture on the Taunton to Barnstaple Railway. We continue to work with the Church Council and there are more joint events planned for 2018. We would welcome more entertainment, theatre and musical performances using our stage, sound and professional lighting systems. At least two weddings are planned for 2018.

For several months the Rotary Club Jazz nights replaced the Pop Up bar. We also organised Rugby bars ("cheer with beer") but attendance is still below prior years. The bar depends on people supporting our enthusiastic volunteers: the message to everyone is "use it or lose it." Or tell us what else you would like to have at the Parish Hall instead.

A new Brushford Parish Hall venture this year has been a Drop In Café (with cheap books for sale). This is open to all on the first Thursday of each month: if you know a neighbour who doesn't get out much, please consider bringing them along for tea, cake and a chat. Thank you to Joseph Blackburn for organising it (and for all the odd jobs he does around the Hall). We now also host a Fish and Chip van most Thursday evenings in the car park.

The 100+ Club membership has dropped to 124 members. We are very grateful for their support over the last 5 years – which has helped us pay the bills and more recently afford some new equipment for the kitchen and toilets. However, we have decided to close the Club at the end of December and ask members to support us instead via Somerset West Lottery. This is run by the West Somerset and

Taunton Deane Councils: charities receive 50p for every £1 ticket bought by their supporters. The top prize is £25,000 – rather more than our Brushford £100. You can support a wide varieties of causes but we hope you will continue to support Brushford Parish Hall.

We have also had some generous donations, both directly and from people shopping on-line via www.easyfundraising.com. This has enabled us to replace the overhead lighting with more energy-efficient bulbs and refurbish the Hall floor. Exterior painting has just been completed. We are still working on replacing the front door and upgrading the car park – for the latter we are using our funds to get started with technical plans and planning permission. The upgrade itself will require substantial fundraising and/or grant applications.

The www.brushfordparishhall.org.uk website and our Facebook page have been used very effectively to advertise events and keep people informed: we regularly reach over 500 people. Look out for our newsletter – you can sign up to it on the website.

We are reliant on the generosity of many who give their time to ensure the Hall is ready to use now and sustainable for many years to come. This year we have huge support with gardening, catering, maintenance, greeting visitors and making them feel at home. Thank you, everyone who has helped.

The Trustees keep the major risks that the Charity faces under review. The physical risks involved in running the Hall are those of any organisation dealing with the general public. The Trustees insist on the proper use of the Hall and facilities by working within the guidelines set down by the Community Council for Somerset and under the terms of a full Premises Licence.

This report for the year ended 30 Sept 2017 was approved by the Trustees on 16th November 2017.

Des Belam
Chairman / Trustee

Sarah Blackburn
Treasurer / Trustee

**BRUSHFORD PARISH HALL
YEAR ENDED 30 SEPTEMBER 2017**

INCOME AND EXPENDITURE ACCOUNT

	Notes	2017	2017	2016	2016
		£	£	£	£
Receipts					
Fundraising Events	2	5,295		8,263	
Less cost of events		1,941		4,160	
Surplus(deficit)on fundraising			3,354		4,103
100 Club	2	1,240		1,370	
Less cost of 100 Club		660		642	
Surplus (deficit) on 100 Club			580		728
Total from fundraising operations			3,934		4,831
Hire of hall and equipment		10,384		10,908	
Donations and Grants	3	2,395		989	
Interest		55		54	
Other income		0		240	
			12,834		12,191
Total Income			16,768		17,022
Payments*					
Building maintenance		3,761		2,699	
Cleaning		1,927		2,917	
Utilities		2,518		3,156	
Licences, fees, administration		3,243		1,688	
Depreciation		1,471		1,311	
			12,920		11,771
Surplus (Deficit) for the year			3,848		5,251

Administration expenses include a £200 fee for the independent examiner

The notes on pages 8 and 9 form part of these accounts.

BRUSHFORD PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30th SEPTEMBER 2017

Total Funds 2016 £		Unrestricted Funds 2017 £	Restricted Income Funds 2017 £	Total Funds 2017 £
	Incoming resources			
9,633	Fundraising income	6,535		6,535
12,137	Charitable activities	12,779		12,779
54	Investment income	55		55
<u>21,824</u>	Total incoming resources	<u>19,369</u>	<u>-</u>	<u>19,369</u>
	Resources expended			
4,802	Fundraising costs	2,601		2,601
8,772	Charitable activities	8,206		8,206
2,999	Governance costs	4,714		4,714
<u>16,573</u>	Total resources expended	<u>15,521</u>	<u>-</u>	<u>15,521</u>
5,251	Net movement in funds	3,848	-	3,848
285,882	Total funds brought forward	291,133		291,133
<u>291,133</u>	Total funds carried forward	<u>294,981</u>	<u>-</u>	<u>294,981</u>

**BRUSHFORD PARISH HALL
BALANCE SHEET
AS AT 30 SEPTEMBER 2017**

	Notes	2017	2017	2016	2016
Fixed Assets	4		267,988		266,468
Stock		515		449	
Debtors & prepayments	5	1,828		1,479	
Cash and Bank		25,313		23,889	
		27,656		25,817	
Sundry creditors	6	(663)		(1,152)	
			26,993		24,665
Net Assets			294,981		291,133
Funds brought forward			291,133		288,109
Less Restricted fund utilised					(2,227)
Surplus (deficit) for year			3,848		5,251
Funds carried forward			294,981		291,133

Des Belam

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Chairman / Trustee

The notes on pages 8 and 9 form part of these accounts.

**BRUSHFORD PARISH HALL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2017**

1. ACCOUNTING POLICIES

a) Basis of accounting

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

b) Tangible fixed assets

The original cost of the Brushford Parish Hall has not been depreciated as the Trustees do not believe its residual value to be significantly lower than its cost. The cost of re-instating the Hall was professionally valued in January 2015 at £500,000 for insurance purposes.

Other tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on a straight line basis over the estimated lives of the assets.

Fixtures, fittings and furniture	5% per annum
Kitchen	10% per annum
Stage Equipment	5% per annum

c) Bar Stock

Stock is held at historical cost on a first in first out basis

d) Fund accounting

All funds are unrestricted funds, available for use at the discretion of the Trustees in support of the general objectives of the charity, except for £2,227 granted by the Somerset Community Foundation in 2014-15 and used in 2015-16 for the installation of a Hearing Loop.

2. FUNDRAISING OPERATIONS

	Income	Costs	Surplus
	£	£	£
Pop Up Bars and related events	2,998	1,301	1,697
Drop in Café and other catering	1,825	640	1,185
Fish and Chip concession	472		472
	<hr/> 5,295	<hr/> 1,941	<hr/> 3,354
100 Plus Club	1,240	660	580
Total Fundraising Operations	<hr/> 6,535	<hr/> 2,601	<hr/> 3,934

3. DONATIONS

Donations in 2016-17 included £170 from www.easyfundraising.com, £90 from Somerset West Lottery and £443 in Gift Aid.

BRUSHFORD PARISH HALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 SEPTEMBER 2017

4. FIXED ASSETS

	Freehold Land and Buildings	Fixtures, fittings and furniture	New Kitchen	Stage Equipment	Total
Cost	£	£	£	£	£
As at 1 October 2016	250,441	5,091	6,882	7,367	269,781
Additions		2,793	198		2,991
Disposals					
As at 30 September 2017	250,441	7,884	7,080	7,367	272,772
Depreciation					
As at 1 October 2016		651	1,977	685	3,313
Charge for the year		394	708	369	1,471
Disposals					
As at 30 September 2017	0	1,045	2,685	1,054	4,784
Net book value					
As at 1 October 2016	250,441	4,430	4,905	6,671	266,468
At 30 September 2017	250,441	6,839	4,395	6,313	267,988

5. DEBTORS AND PREPAYMENTS

	2017 £	2016 £
Hall hires	1,828	1,479

Debtors are net of a bad debt written off (£35 for a wedding reception)

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	483	972
100 Club prizes accrued to match income	180	180
	663	1,152

7. TRUSTEES

The Trustees of the Hall have not been remunerated for their services and there have been no related party transactions.

PROPOSED CHANGES TO THE GOVERNANCE OF BRUSHFORD PARISH HALL

Brushford Parish Hall is a charity registered with the Charity Commission. It is currently an association, a group of people (the Trustees or the Committee) who are individually and together responsible for the provision and maintenance of the Hall. Seven of the Trustees' names are on the title deeds of the Hall registered at the Land Registry. This means the names have to be changed every time the Trustees change and each Trustee could have to pay out personally if there were any loss not covered by the Hall's insurance. Although this is unlikely it does not encourage people to join the Committee.

The relationship between the Hall Committee and local people depends on groups of people nominating members to serve as Trustees. This can create a barrier between the Trustees and hall users. It could even allow some groups to dominate the charity at the expense of others and ignore the rights of individuals to participate in a hall which is for everyone.

A Charitable Incorporated Organisation (CIO) is a charity registered with the Charity Commission but also a company. A company is an organisation separate in law from the people who run it. So it can own its own land and buildings and only its name will appear on the Land Registry title deed. The directors of a CIO are called Trustees and have all the same responsibilities but they would not have to pay out personally for any loss not covered by insurance. This usually encourages more people to want to take on the Trustee role. The role is still unpaid.

A CIO can also have members. The CIO has to keep a list of everyone who wants to be a member and must invite them to general meetings. It is much easier to keep in touch with individual members. This usually encourages members to take part in more activities at the Hall, which benefits everyone in Brushford. Members (and in our case also everyone over 16 who lives in Brushford) get to vote for who they want as Trustees and can make their views known directly. Members can also vote to remove a Trustee if two thirds of them think the Trustee has not done the job well enough.

The current Management Committee of Brushford Parish Hall believes that the formation of the CIO under a new Constitution will improve the representation of views of the community by electing new Trustees on to the Hall management committee. Voting members will have a democratic say in how the hall is run. In return members will be expected to play a more active role in furthering the objectives of the Brushford Parish Hall.

The advantages of being a CIO

- More opportunity for local people to be more engaged with the Brushford Parish Hall.
- Trustees will be more accountable to members
- Trustees will have better legal protection – which makes it easier to recruit and retain skilled and experienced Trustees.
- Brushford Parish Hall will be able to achieve more recognition for its organisation and therefore be better placed to receive charitable and lottery grants

What it will look like?

- The Trustees will have a clear responsibility for delivering the objectives of the Hall and giving it a sustainable future – For Fun, For Future, For All.
- Everyone over 16 who lives in Brushford will be able to vote for new Trustees at an Annual General Meeting
- The Trustees will have to keep a register of everyone who wants to be a member of the CIO so they know what's going on and can take part in more activities
- The Trustees will be accountable to the members – who can vote to remove them if they do not perform