

Registered Charity Number 205542

BRUSHFORD PARISH HALL

**REPORT AND FINANCIAL STATEMENTS
30 SEPTEMBER 2018**



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 2018

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

Management Committee Member Trustees

Diane Bircham (appointed 26/7/18)
Jo Clarke (resigned 4/4/18)
Pam Dukes (appointed 26/7/18)
Caroline Godfrey
Andy Haddon (appointed 26/7/18)
Nicola Harland (Secretary) (resigned 20/4/18)
Sandra Madden (Property Officer) (resigned 7/4/18)

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 were named on the Title Deeds to the Hall which are held by the Land Registry. Title was transferred on 27 July 2018 to Brushford Parish Hall CIO registered charity number 1176214 which was incorporated with the Charity Commission on 11 December 2017. The constitution of Brushford Parish Hall CIO continues to require its trustees to comply as appropriate with sections 117 and 119-123 of the Charities Act 2011 i.e. to hold the land and building in trust for the benefit of the community.

The Trustees held six committee meetings during the year. The last Annual General Meeting was held in January 2018.

The Trustees resolved to transfer all assets and liabilities and to hand oversight of the report and accounts for 2017-2018 to Brushford Parish Hall CIO. They will be presented at the first Brushford Parish Hall CIO AGM in January 2019.

BANKERS

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

CCLA Investment Managers Limited
Cheapside
London
EC2V6DZ

SOLICITORS

Hole & Pugsley,
Solicitors,
6 St Peter St,
Tiverton
EX16 6NX

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 2018

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
Accountants
7th November 2018

BRUSHFORD PARISH HALL

YEAR ENDED 30 SEPTEMBER 2018

TRUSTEES' REPORT

The Trustees present their annual report and the unaudited financial statements of the year ended 30 September 2018.

REVIEW OF THE YEAR

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

The biggest piece of news this year is that on 11 December 2017 Brushford Parish Hall CIO was formed and registered with the Charity Commission. You can read more about what this means on page 10. We hope that many of you will want to become Friends of Brushford Parish Hall. On 27th July 2018 we transferred the land and buildings to Brushford Parish Hall CIO. All the other assets and liabilities of this charity have passed to Brushford Parish Hall CIO as of 1st October 2018.

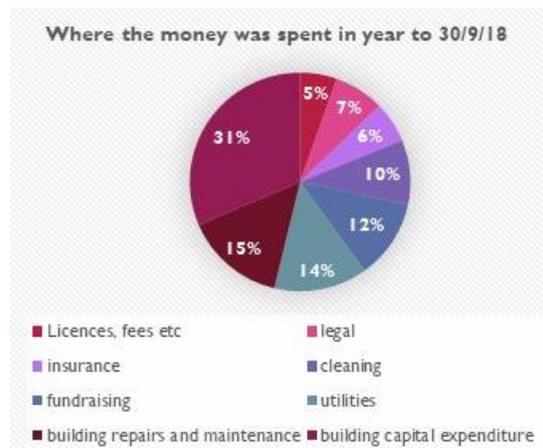
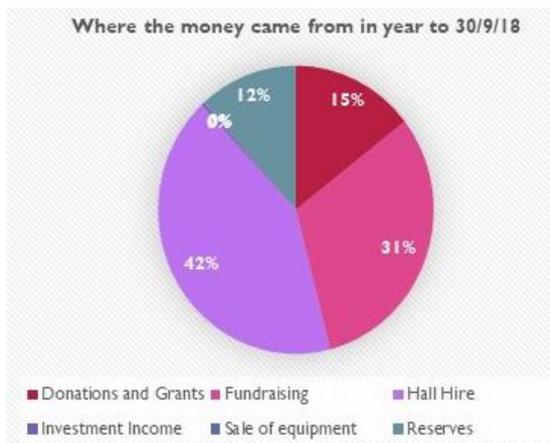
In 2017 the Brushford Parish Hall trustees were thrilled to be awarded not one but all three Hallmark Awards by the Community Council for Somerset (CCS). In October 2018 the Hall was recognised by CCS as the winner of the District Hallmark Award for West Somerset. Developed by CCS and now a nationally 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 standards met by 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.

Total spending this year was £20,886, of which £6,565 (31%) was capital and £3086 (15%) was building repairs and maintenance. This was funded by £18,466 earned in 2017-2018 and £2,420 from reserves.



The income from hiring the Hall has reduced by 15% to £8,765, mainly because of fewer premium hires and a reduction in parish church events, so that this income has not covered the day to day cost of running the Hall (£10,323). The Trustees have kept hire charges unchanged this year supported by fundraising. Capital spending has been partially funded from reserves. In 2018-2019 the standard rates will rise by an average 5% but the discounted rates for regular users will remain unchanged for a fourth year.

Fundraising income has remained steady with the Somerset West Lottery replacing the 100 Club and some successful joint events with Dorset and Somerset Air Ambulance beating the trend for lower attendance at Pop Up Bars. We welcomed three theatrical performances from Wassail Theatre and Mumblecrust and the Great Exmoor Ride cycling event returned. Fundraising and reserves have paid for a new more secure front door which presents a smarter and more welcoming entrance to the Hall.

We received a donation from Western Power Distribution that has enabled us to support new activities in the Hall. This has led to the successful formation of a Youth Badminton Group and it paid for our Silver Jubilee Party. There is still money left in the Silver Jubilee Fund and it is open to any group that will bring either new activities or new people to the Hall or even both.

The Silver Jubilee of course was the 25th birthday of the current Hall which replaced a smaller and somewhat ramshackle hut in 1993. On Sunday 7th October we were joined by nearly 80 people celebrating the amazing achievement of this small village raising £185,000 in the space of 5 years. Mrs Toni Jones cut the cake. She had performed the opening ceremony in 1993, together with her husband Francois who had supervised the entire project from vision to completion. The architect, Ian Penrose, and the builder, Roger Lazarus, were also there.

The state of the car park is still poor but we have obtained planning permission to improve its drainage, resurface it and mark out places for disabled parking. Having a clean smooth surface would be a great benefit to everyone who uses the hall. We are applying for grants – sadly far less available than in 1993 – but recognise that this project will mean much more intensive fund raising than in recent times. You can help in a modest way by using easyfundraising.com or smile.amazon.co.uk when you shop on line. There's no extra cost but a small donation is paid to the hall with every purchase. If you want to make larger donations please get in touch. People who are UK taxpayers can make their donations go further by using Gift Aid – for every £20 donated with gift aid the Hall will receive £25 and you can reduce the rate of income tax you pay.

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. Going forward our newsletter – which you can sign up to on the website – will be one of the benefits we offer to the Friends of Brushford Parish Hall.

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 2018 was approved by the Trustees on 8th November 2018.

Des Belam
Chairman / Trustee

Sarah Blackburn
Treasurer / Trustee

**BRUSHFORD PARISH HALL
YEAR ENDED 30 SEPTEMBER 2018**

INCOME AND EXPENDITURE ACCOUNT

	Notes	2018 £	2018 £	2017 £	2017 £
Receipts					
Fundraising Activities	2	6,399		5,295	
Less cost of Activities		2,279		1,941	
Surplus(deficit)on fundraising			4,120		3,354
100 Club	2	180		1,240	
Less cost of 100 Club		180		660	
Surplus (deficit) on 100 Club			0		580
Total from fundraising operations			4,120		3,934
Hire of hall and equipment		8,765		10,384	
Donations and Grants	3	3,033		2,395	
Other income		25		0	
Total from charitable activities			11,823		12,779
Interest		64		55	
Investment income			89		55
Total Income			16,007		16,768
Payments*					
Building maintenance		3,086		3,761	
Cleaning		1,985		1,927	
Utilities		2,868		2,518	
Licences, fees, administration		3,922		3,243	
Depreciation		1,716		1,471	
			13,577		12,920
Surplus (Deficit) for the year			2,430		3,848

*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 2018

Total Funds 2017 £		Unrestricted Funds 2018 £	Restricted Income Funds 2018 £	Total Funds 2018 £
	Incoming resources			
6,535	Fundraising income	6,579		6,579
12,779	Charitable activities	11,823		11,823
55	Investment income	64		64
19,369	Total incoming resources	18,466	-	18,466
	Resources expended			
2,601	Fundraising costs	2,459		2,459
8,206	Charitable activities	7,939		7,939
4,714	Governance costs	5,638		5,638
15,521	Total resources expended	16,036	-	15,521
3,848	Net movement in funds	2,430	-	2,430
291,133	Total funds brought forward	294,981		294,981
	Transfer of land and buildings to BPH CIO	(252,115)		(252,115)
294,981	Total funds carried forward	45,296	-	45,296

**BRUSHFORD PARISH HALL
BALANCE SHEET
AS AT 30 SEPTEMBER 2018**

	Notes	2018	2018	2017	2017
Fixed Assets	4		20,722		267,988
Investment in Brushford Parish Hall CIO	5	2,100			
Stock		502		515	
Debtors & prepayments	6	1,096		1,828	
Cash and Bank		21,535		25,313	
		25,233		27,656	
Sundry creditors	7	(659)		(663)	
			24,574		26,993
Net Assets			45,296		294,133
Funds brought forward			294,981		291,133
Transfer to Brushford Parish Hall CIO			(252115)		-
Surplus (deficit) for year			2,430		3,848
Funds carried forward			45,296		294,981

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 2018

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 and the insurance cover is indexed annually and the cost fixed for 3 years.

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 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. However on date the Trustees designated a fund for the refurbishment of the Car Park. At 30 September 2018 this contained £5650. On date the Trustees designated a donation of £500 from Western Power Distribution as a Silver Jubilee Fund for community activities. At 30 September 2018 this contained £435.

2. FUNDRAISING OPERATIONS

	Income	Costs	Surplus
	£	£	£
Bars and entertainments	2,502	1,354	1,148
Joint events with D&S Air Ambulance	1,137	467	670
Drop in Café and other sales	2,162	458	1,704
Somerset West Lottery	533	0	533
Fish and Chip concession	65	0	65
	6,399	2,279	4,120
100 Plus Club	180	180	0
Total Fundraising Operations	6,579	2,459	4,120

3. DONATIONS

Donations in 2017-18 included £150 from www.easyfundraising.com, £500 from Western Power Distribution and £1,524 to cover legal expenses of incorporation.

BRUSHFORD PARISH HALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 SEPTEMBER 2018

4. FIXED ASSETS

	Freehold Land and Buildings	Fixtures, fittings and furniture	New Kitchen	Stage Equipment	Total
Cost	£	£	£	£	£
As at 1 October 2017	250,441	7,884	7,080	7,367	272,772
Additions	1,674	4891			6,565
Disposals	(252,115)				(252,115)
As at 30 September 2018	0	12,775	7,080	7,367	27,222
Depreciation					
As at 1 October 2017		1,045	2,685	1,054	4,784
Charge for the year		639	708	369	1,716
Disposals					
As at 30 September 2018	0	1,684	3,393	1,423	6,500
Net book value					
As at 1 October 2017	250,441	4,430	4,905	6,671	267,988
At 30 September 2018	0	11,091	3,687	5,944	20,722

5. INVESTMENT IN BRUSHFORD PARISH HALL CIO

Brushford Parish Hall CIO was incorporated on 11 December 2017. The Trustees agreed to open a bank account and transfer a net £2,100 to enable it to begin operations on 1 October 2018. All other assets and liabilities transferred on or shortly after this date.

6. DEBTORS AND PREPAYMENTS

	2018	2017
	£	£
Hall hires	1,077	1,828
Interest receivable	19	0
	<u>1,096</u>	<u>1,828</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	659	483
100 Club prizes accrued to match income	-	180
	<u>659</u>	<u>663</u>

8. TRUSTEES

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

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 were on the title deeds of the Hall registered at the Land Registry. This meant the names had to be changed every time the Trustees changed 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 did not encourage people to join the Committee. The Hall is now registered to Brushford Parish Hall CIO so nothing needs to be changed when the committee membership changes

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. We have decided to call these people the Friends of Brushford Parish Hall. The CIO has to keep a list of everyone who wants to be a Friend and must invite them to general meetings. It is much easier to keep in touch with individual Friends. This usually encourages them to take part in more activities at the Hall, which benefits everyone in Brushford. Friends (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. Friends 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 Friends 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 the Friends of the Hall
- 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 Friend of Brushford Parish Hall so they know what's going on and can take part in more activities
- The Trustees will be accountable to the Friends – who can vote to remove them if they do not perform