

Registered Charity Number 1176214

# BRUSHFORD PARISH HALL CIO REPORT AND FINANCIAL STATEMENTS 30 SEPTEMBER 2018



*Former committee member Sandra Madden receives the Hallmark Awards in October 2017 on behalf of Brushford Parish Hall*



Level 1, Level 2, Level 3 2017-2020

*For Fun, For Future, For All*

**BRUSHFORD PARISH HALL  
TRUSTEES AND PROFESSIONAL ADVISERS  
PERIOD ENDED 30 SEPTEMBER 2018**

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**TRUSTEES (Directors)**

Des Belam (Chairman)  
Sarah Blackburn (Company Secretary)  
Malcolm Godfrey (Vice Chairman)

All appointed 11 December 2017

Brushford Parish Hall CIO held two board meetings during the year.

**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, Accountants  
Pren Ceirios  
66 Pwllmelin Road  
Cardiff  
CF5 2NH

**BRUSHFORD PARISH HALL CIO**  
**INDEPENDENT EXAMINER'S REPORT**  
**PERIOD 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  
7<sup>th</sup> November 2018

# **BRUSHFORD PARISH HALL CIO**

## **PERIOD ENDED 30 SEPTEMBER 2018**

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### **TRUSTEES' REPORT**

The Trustees present their annual report and the unaudited financial statements of the period from incorporation on 11 December 2017 to 30 September 2018.

### **REVIEW OF THE YEAR**

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

The trustees of The Brushford Parish Hall (registered charity 205542) resolved to transfer all assets and liabilities from 1<sup>st</sup> October 2018 and to hand oversight of the report and accounts for 2017-2018 to Brushford Parish Hall CIO. The Annual Report and Accounts of Brushford Parish Hall CIO will be presented at the first Brushford Parish Hall CIO AGM in January 2019, together with those of the Brushford Parish Hall. The Trustees of Brushford Parish Hall CIO will stand down at the AGM.

Since land transfers can take time to process, title to the Hall land and building 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 structures and processes of Brushford Parish Hall CIO were put in place gradually during the period. The title to the land and building was transferred in July 2018 and £2,100 of cash between February and September 2018 to open the new bank account and be ready for payments due in October. All remaining assets and liabilities have been transferred to the CIO after 1 October 2018.

The Community Council for Somerset agreed to transfer to us the Hallmark accreditations awarded in 2017. In October 2018 we were delighted to be awarded in addition 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 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.

The focus of Brushford Parish Hall CIO attention in 2018-19 will be upgrading the car park. Technical specifications have been drawn up and planning permission obtained. The upgrade itself will require substantial fundraising and grant applications.

The only major difference in the change of legal entity for Brushford Parish Hall CIO will be the registration of the Friends of Brushford Parish Hall. Friends will receive a regular newsletter and be kept informed of news and events including the AGM. The Trustees are accountable to the Friends and may be voted out if they do not perform.

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 8<sup>th</sup> November 2018.

Des Belam  
Chairman / Trustee

Sarah Blackburn  
Treasurer / Trustee

**BRUSHFORD PARISH HALL CIO  
PERIOD ENDED 30 SEPTEMBER 2018**

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**INCOME AND EXPENDITURE ACCOUNT**

	Notes	2018 £	2018 £
<b>Receipts</b>			
Fundraising Activities	2	83	
Less cost of Activities		-	
Surplus(deficit)on fundraising		83	
<b>Total from fundraising operations</b>			<b>83</b>
Hire of hall and equipment		15	
Donations and Grants	3	188	
Interest		-	
Other income	4	-	
			<b>203</b>
<b>Total Income</b>			<b>286</b>
<b>Payments*</b>			
Building maintenance			
Cleaning			
Utilities			
Licences, fees, administration		35	
Depreciation			35
<b>Surplus (Deficit) for the year</b>			<b>251</b>

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

**BRUSHFORD PARISH HALL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE PERIOD ENDED 30th SEPTEMBER 2018**

	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Income Funds 2018 £</b>	<b>Total Funds 2018 £</b>
<b>Incoming resources</b>			
Fundraising income	83		83
Charitable activities	203		203
Other income	-		-
Total incoming resources	286	-	286
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<b>Resources expended</b>			
Fundraising costs	-		-
Charitable activities	-		-
Governance costs	35		35
<b>Total resources expended</b>	<hr/> 35	<hr/> -	<hr/> 35
<b>Net movement in funds</b>	<b>251</b>	<b>-</b>	<b>251</b>
Total funds brought forward	0		0
Capital asset transfer	252,115		252,115
Total funds carried forward	<hr/> <u>252,366</u>	<hr/> <u>-</u>	<hr/> <u>252,366</u>

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

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	<b>Notes</b>	<b>2018</b>	<b>2018</b>
Fixed Assets	<b>4</b>		<b>252,115</b>
Stock		-	
Debtors & prepayments		-	
Cash and Bank	<b>5</b>	2,351	
		<b>2,351</b>	
Sundry creditors		2,100	
			251
Net Assets			<b>252,366</b>
Funds brought forward			0
Capital transfer of land and buildings			252115
Surplus (deficit) for year			<b>251</b>
Funds carried forward			<b>252,366</b>

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Des Belam

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Chairman / Trustee

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



**BRUSHFORD PARISH HALL CIO  
NOTES TO THE FINANCIAL STATEMENTS  
PERIOD ENDED 30 SEPTEMBER 2018**

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**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.

**2. FUNDRAISING OPERATIONS**

Somerset West Lottery commenced payments into the Brushford Parish Hall CIO bank account before 30 September 2018. A total of £82.50 was deposited.

**3. DONATIONS**

Donations in 2017-18 included £150 from a local benefactor on which Gift Aid of £37.50 was claimed and paid by the HMRC.

**BRUSHFORD PARISH HALL CIO**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**PERIOD ENDED 30 SEPTEMBER 2018**

**4. FIXED ASSETS**

	Freehold Land and Buildings	Fixtures, fittings and furniture	New Kitchen	Stage Equipment	Total
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
As at 11 December 2017	0	0	0	0	0
Additions	252115				252115
Disposals					
As at 30 September 2018	<b>252,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252115</b>
<b>Depreciation</b>					
As at 11 December 2017					
Charge for the year					
Disposals					
As at 30 September 2018	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net book value</b>					
As at 11 December 2017	0	0	0	0	0
At 30 September 2018	<b>252,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,115</b>

**5. CASH AND BANK**

In preparation for the commencement of business by Brushford Parish Hall CIO a bank account was opened and a net £2,100 deposited before 30 September 2018

**6. TRUSTEES**

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