

Registered Charity Number 1176214

BRUSHFORD PARISH HALL CIO
REPORT AND FINANCIAL STATEMENTS
30 SEPTEMBER 2019



Car park drainage and resurfacing completed August 2019

HALLMARK 

Level 1, Level 2, Level 3 2017-2020

For Fun, For Future, For All

BRUSHFORD PARISH HALL
TRUSTEES AND PROFESSIONAL ADVISERS

YEAR ENDED 30 SEPTEMBER 2019

TRUSTEES (Directors)

Des Belam (Chairman) elected 24 January 2019, resigned 28 November 2019

Sarah Blackburn (Treasurer) elected 24 January 2019

Nick Friendship elected 24 January 2019

Malcolm Godfrey (Vice Chairman) elected 24 January 2019, Acting Chairman from 28 November 2019

Toni Jones elected 24 January 2019

Simon Rous (Secretary) elected 24 January 2019

Barbara Wilson elected 24 January 2019

Members of Subcommittees

Pam Dukes Booking Secretary (via Sarah Blackburn)

Jude Atkins Christmas Fair Committee (via Barbara Wilson)

Brushford Parish Hall CIO held five board meetings during the year. The first AGM was held on 24 January 2019. One meeting of the Friends of Brushford Parish Hall was held on 25 April 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

Jonathan Bardolph FCCA
Accountably Ltd Chartered Accountants
1st Floor, Unit 12, Compass Point, Ensign Way,
Hamble,
Southampton
SO31 4RA

INSURERS

Came & Company Local Council Insurance
Blenheim House
1-2 Bridge Street
Guildford
Surrey
GU1 4RY

BRUSHFORD PARISH HALL CIO
INDEPENDENT EXAMINER'S REPORT
PERIOD ENDED 30 SEPTEMBER 2019

I report on the financial statements which are set out on pages 7 to 11

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 "the Act") 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.

Jonathan Bardolph FCCA
Accountably Ltd
Chartered Accountants
DATE December 2019

BRUSHFORD PARISH HALL CIO

PERIOD ENDED 30 SEPTEMBER 2019

TRUSTEES' REPORT

The Trustees present their annual report and the unaudited financial statements for the year ended 30 September 2019.

REVIEW OF THE YEAR

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

2019 has seen the culmination of several years' fundraising and planning to achieve resolution of the drainage problems and a new tarmac surface for the Hall car park. We are very grateful to everyone who donated or fundraised for this project. Special thanks must go to the Cave Foundation, the National Lottery Awards for All, Somerset Community Foundation, Brushford Parish Council and the Exmoor Arts Society. We also thank HM Revenue and Customs: everyone who donated with Gift Aid over the past 3 years had their donations topped up by 25p in the pound thanks to the taxman and the total was over £2,500.

We undertook two outreach exercises as part of our fundraising campaign. In October 2018 we held a Silver Jubilee Tea Party with special guests who had been involved with the campaign to rebuild the Hall in 1993. In the spring of 2019 we conducted a survey of residents and friends to confirm the need for the car park and help to prioritise future work. This also gave us some useful information on residents' aspirations for the Hall. The developments most wanted are refurbishments of the toilet facilities.

The car park was paid for by several years' local fundraising and we have thus depleted our reserves which we need for maintenance work as well as improvements. We will need some new faces and new pairs of hands if we are to achieve everything you and we would like. Although many people said they enjoy our bar nights, we need more people to share the work of running them – and we would welcome ideas and helpers for new types of event and fundraising.



Toni Jones who opened the new Hall in 1993 at the Silver Jubilee Tea Party in October 2018 with her husband, Francois Jones, who project managed the design and build. Jan Ross, Keith Ross and Eileen Zoers were also with us in 1993. The cake was made by Margaret Albery who organises the Brushford Lunch Club.

An exciting new venture this year has been the *Brushford is Beautiful* photography and art competition. The number of entries was a little disappointing but the quality was great. Overall winner on photography was Julie Christian and our Brushford Artist of the year was Jan Woodcock with two beautiful paintings. Thank you to our judges, Alan Jones and Katie Godfrey. We have been asked to run the competitions again next summer – your entries will make all the difference. Check out the winning entries on our Facebook page.

Other events this year have included charity fundraisers for the Air Ambulance and for Cots for Tots. Brushford Parish Church held an excellent Quiz Night. The Flower and Produce Show again showcased Brushford's skilled gardeners, cooks and crafts. We hosted the Great Exmoor Ride for cyclists and the Caravan Club chose us for their two day Conference. A bright spot was the Rugby – live on TV in the bar – and on the ground we were a polling station for two election days.

BRUSHFORD PARISH HALL CIO
PERIOD ENDED 30 SEPTEMBER 2019

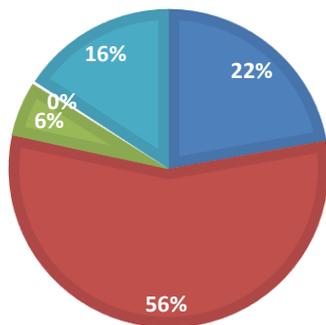
This year the Hall is the busiest it has been for years. The number of hours hired has gone up by a quarter since 2017 and the facilities in one form or another are being used nearly half the available time. We've had several new groups and classes offering children's art, exercise for all ages, sport and cookery. *Men Get Cooking* courses, taught by Debbie Jansen and partly funded by Somerset Community Foundation, is aimed at older men who have enjoyed learning basic skills and cooking up a curry feast for their end of course special. In 2020 we have support from the Co-op to extend this to anyone who wants to improve their cookery skills – *Let's Get Cooking*. Check out our website www.brushfordparishhall.org.uk to see when the Hall is available to book.

FINANCIAL RESULTS

Our financial results are a bit different this year – a lot more money in from grants and donations, a lot more out for the car park. After completing the car park the cash reserves are not sufficient to meet our required designated funds for planned repairs and 12 months operating expenses. Replenishing the reserves is a priority although not at the expense of immediate running costs.

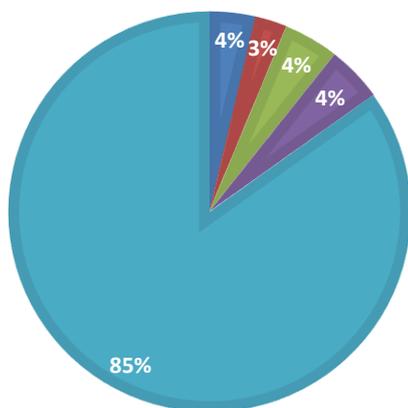
WHERE THE MONEY CAME FROM

- Savings from past years
- Donations and Grants
- Fundraising
- Investment Income
- Hall Hire



HOW THE MONEY WAS SPENT

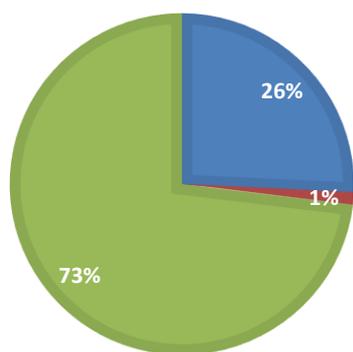
- Insurance and administration
- Fundraising expenses
- Utilities
- Building running costs
- Capital



**BRUSHFORD PARISH HALL CIO
PERIOD ENDED 30 SEPTEMBER 2019**

**INCOME FROM CHARITABLE
ACTIVITIES AND FUNDRAISING**

■ Fundraising ■ Investment Income ■ Hall Hire

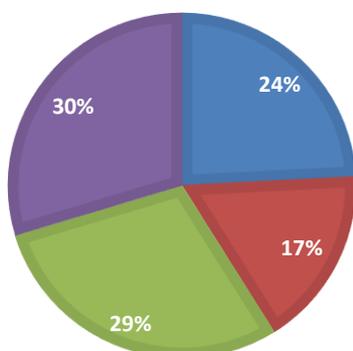


These charts show the income and spending without the grants and donations or the capital costs. They show clearly that we are maintaining the Hall far more from hiring it out (to groups like the badminton and bowlers) and less from fundraising events (such as bar nights).

We held the hire charges unchanged for 4 years and in 2018-2019 the standard rates rose by an average 5% but the discounted rates for regular users remained unchanged. The hire and use of the Hall is strong enough for us to keep the rates unchanged for a fifth year.

DAY TO DAY RUNNING COSTS

■ Insurance and administration ■ Fundraising expenses
■ Utilities ■ Building running costs



The running costs on the left show that fundraising costs are broadly in line with the funds raised as a percentage of total income/running costs. Keeping the Hall safe, clean and warm is not cheap but we have managed to reduce the costs per hour by over a third in 2018-2019 and overall costs by 24%. The difference is down to the increase in time the Hall is being used.

We test the insurance costs every 3 years and our electricity contract will hold the price fixed for the next 2 years. Cleaning is a major cost but we are pleased with the service from Housedusters.

On 1st October 2018 Brushford Parish Hall CIO took over all remaining assets and liabilities from the trustees of The Brushford Parish Hall (registered charity 205542) and henceforth the CIO trustees will consider its affairs alongside those of Brushford Parish Hall CIO. 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.

Ceri Keene and Ann Robins stood down as trustees from The Brushford Parish Hall (205542) and Caroline Godfrey stood down from its committee. We are very grateful for the years of service they have put in and the brilliant ideas they have brought to Hall events.

On 28th November 2019 Des Belam resigned as Chairman and Trustee having served for more than 16 years on both the former charity and Brushford Parish Hall CIO. Des has been an encouraging and steady influence on committees since 2003, there to offer wise counsel and keep the Hall on track. We are planning a farewell event in early 2020.

Malcolm Godfrey has taken over as Acting Chairman until the AGM which will be held in January 2020.

BRUSHFORD PARISH HALL CIO PERIOD ENDED 30 SEPTEMBER 2019

The only other major difference in the change of legal entity for Brushford Parish Hall CIO is the registration of the Friends of Brushford Parish Hall. Friends receive a regular newsletter and are 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.

Apart from the last AGM we have held one Friends of Brushford Parish Hall meeting this year. We were thrilled when one group who attended decided to give some financial assistance to another start up club. But you don't have to represent a user group to take part in shaping the future of the Hall. Anyone who signs up to be a Friend is welcome. Being a Friend is free.

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.

The Community Council agreed in 2018 to the transfer to Brushford Parish Hall CIO of the Hallmarks 1, 2, and 3 awarded to Charity 205542 in 2017. Hallmark awards recognise good management and practice by the Trustees. Community Buildings with the Hallmark awards 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.

This report for the year ended 30 September 2019 was approved by the Trustees on XX December 2019.

Malcolm Godfrey
Acting Chairman / Trustee

Sarah Blackburn
Treasurer / Trustee



Beattie waiting for Fern and Ivy to call

Jan Woodcock
Brushford Artist of the Year 2019

Jan will be running an adult art class at the Hall from January 2020

BRUSHFORD PARISH HALL CIO
PERIOD ENDED 30 SEPTEMBER 2019

INCOME AND EXPENDITURE ACCOUNT

	Notes	2019	2019	2018	2018
Receipts		£	£	£	£
Fundraising Activities		3,966		83	
Less cost of Activities		<u>1,821</u>		<u>0</u>	
Total from fundraising operations			2,145		83
Hire of hall and equipment		11,251		15	
Donations and Grants		40,113		188	
Other income		<u>0</u>		<u>0</u>	
Total from charitable activities			51,364		203
Interest		181		0	
Investment income			<u>181</u>		<u>0</u>
Total Income			53,690		286
Payments*					
Building maintenance		3,196		0	
Utilities		3,148		0	
Licences, fees, administration		2,606		35	
Depreciation	4	1,716		0	
			10,666		35
Surplus for the year			<u>43,024</u>		<u>251</u>

The notes on pages 10 and 11 form part of these accounts.

BRUSHFORD PARISH HALL CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30th SEPTEMBER 2019

Total Funds 2018 £		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Incoming resources				
83	Fundraising income	3,966	40,113	44,079
203	Charitable activities	11,251	0	11,251
0	Investment income	181	0	181
286	Total incoming resources	15,398	40,113	55,511
Resources expended				
0	Fundraising costs	1,821	0	1,821
0	Charitable activities	7,608	452	8,060
35	Governance costs	2,606	0	2,606
35	Total resources expended	12,035	452	12,487
251	Net movement in funds	3,363	39,661	43,024
0	Total funds brought forward	252,366	0	252,366
252,115	Transfer of land, buildings and cash from BPH	45,246	0	45,246
0	Transfer between funds	39113	(39113)	0
254,466	Total funds carried forward	340,088	548	340,636

The notes on pages 10 and 11 form part of these accounts.

BRUSHFORD PARISH HALL CIO
BALANCE SHEET
AS AT 30 SEPTEMBER 2019

	Notes	2019	2019	2018	2018
Fixed Assets	4		331,683		252,115
Stock		270			
Debtors & prepayments	2	935			
Cash and Bank		<u>8,457</u>		<u>2,351</u>	
		9,662		2,351	
Sundry creditors	3	<u>709</u>		<u>2,100</u>	
			8,953		251
Net Assets			<u>340,636</u>		<u>252,366</u>
Unrestricted Funds			340,088		252,366
Restricted Funds			548		0
Funds carried forward			<u>340,636</u>		<u>252,336</u>

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Malcolm Godfrey
Acting Chairman / Trustee

The notes on pages 10 and 11 form part of these accounts.

BRUSHFORD PARISH HALL CIO
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2019

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 premium 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

Other than the Car Park Fund (closed) and the Men Get Cooking Fund (£548 at 30 September 2019), all funds are unrestricted funds, available for use at the discretion of the Trustees in support of the general objectives of the charity. However the Trustees have designated funds for planned repairs over several years and, as advised by the Community Council for Somerset, have designated £10,000 for 12 months operating expenses. After completing the car park the cash reserves are not sufficient to meet these designated purposes. The Trustees previously designated a donation from Western Power Distribution as a Silver Jubilee Fund for community activities. At 30 September 2019 this contained £304.

2. DEBTORS AND PREPAYMENTS

	2019	2018
	£	£
Hall hires	935	-
Interest receivable	-	-
	<hr/> 935	<hr/> -

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	709	-
Accrued cash from The Brushford Parish Hall 205542	-	2,100
	<hr/> 709	<hr/> 2,100

BRUSHFORD PARISH HALL CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
PERIOD ENDED 30 SEPTEMBER 2019

4. FIXED ASSETS

	Freehold Land and Buildings £	Fixtures, fittings and furniture £	New Kitchen £	Stage Equipment £	Total £
Cost					
As at 1 October 2018	252,115	12,775	7,080	7,367	279,337
Additions	60,562				60,562
Adjustments					-
As at 30 September 2019	312,677	12,775	7,080	7,367	339,899
Depreciation					
As at 1 October 2018	-	1,684	3,393	1,423	6,500
Charge for the year	-	6,39	708	369	1,716
As at 30 September 2019	-	2,323	4,101	1,792	8,216
Net book value					
As at 1 October 2018	252,115	11091	3,687	5,944	272,837
As at 30 September 2019	312,677	10452	2,979	5,575	331,683

5. UNRESTRICTED INCOME FUNDS

	Balance at 1 October 2018 £	Transfers between funds £	Incoming Resources £	Outgoing resources £	Balance at 30 September 2019 £
General Funds	252,366	84,359	15,398	(12,035)	340,088
	252,366	84,359	15,398	(12,035)	340,088

6. RESTRICTED INCOME FUNDS

	Balance at 1 October 2018 £	Transfers between funds £	Incoming Resources £	Outgoing resources £	Balance at 30 September 2019 £
Restricted Funds	-	(39,113)	40,113	(452)	548
	-	(39,113)	40,113	(452)	548

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net Current Assets £	Total £
Unrestricted General Funds	331,683	8,405	340,088
Restricted General Funds		548	548
	331,683	8,953	340,636

8. TRUSTEES

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