

**Beaminster Community Centre Partnership Limited**  
(A Charitable Company Limited by Guarantee)

**Annual Report and Unaudited Financial Statements**

**For the Year Ended 31 July 2021**

**Company Number: 05882061**  
**Charity Registered in England and Wales Number: 1117907**

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# **Beaminster Community Centre Partnership Limited**

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**For the Year Ended 31 July 2021**

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**Beaminster Community Centre Partnership Limited**  
Reference and Administrative Details  
For the Year Ended 31 July 2021

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<b>Charity name</b>	Beaminster Community Centre Partnership Limited
<b>Charity registration number</b>	1117907
<b>Company registration number</b>	05882061
<b>Registered Office</b>	Hendford Manor Hendford Yeovil Somerset BA20 1UN
<b>Trustees and Directors</b>	R G Bugler M R Chambers J A Cowie J Groves R G Hansford C L Payne D E J Pearson M G Runyard C W Warnett D Wells
<b>Accountants</b>	Albert Goodman LLP Hendford Manor Hendford Yeovil Somerset BA20 1UN

## **Beaminster Community Centre Partnership Limited**

### **Trustees' Report**

For the Year Ended 31 July 2021

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The Trustees (who are also the Directors for the purposes of Company Law) have pleasure in presenting their annual report and the unaudited financial statements for the year ended 31 July 2021. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102 – implemented 1 January 2019) and the special provisions relating to small companies within Part 15 of the Companies Act 2006 have been adopted in preparing the annual report and financial statements of the charity.

#### **Public Benefit**

The trustees report that the charitable activities described in "Objectives and Activities" and "Achievements and performance" paragraphs are for the public benefit. The trustees also confirm that they have complied with section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

#### **Structure, governance and management**

Beaminster Community Centre Partnership is a registered charity, registered number 1117907 and a company limited by guarantee, registered number 05882061, registered address; Hendford Manor, Hendford, Yeovil, Somerset, BA20 1UN.

The governing document is the memorandum and articles of association dated 20 July 2006 and amended on 18 January 2007.

The following trustees, who are also directors for the purpose of company law, served during the year:

G C Berry	(resigned 1 January 2021)
R G Bugler	
M R Chambers	
J A Cowie	
J Groves	
R G Hansford	
Mrs C L Payne	
D E J Pearson	
M G Runyard	
C W Warnett	
D Wells	(appointed 14 October 2020)

Trustees are appointed at the Annual General Meeting. Any director of the company is automatically a trustee of the charity.

New trustees are assisted by existing trustees and are directed to Charity Commission publications regarding trustee responsibility.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of liquidation of the company.

## **Objectives and Activities for the Public Benefit**

The main objective of the charity, and principal activity of the company, is to provide facilities in the interest of social welfare for the recreation and other leisure time of the inhabitants of Beaminster. This is being achieved following the construction of a Pavilion and Community Centre and the management and maintenance of this facility. The facility was opened in July 2010 and it is being made available for the use of various local sports groups and organisations.

In setting our objectives and planning our activities, the trustees have complied with the duty in section 17(5) of the Charities Act 2011 to give careful consideration to the Charity Commission's general guidance on public benefit. The activities of the charity will benefit the inhabitants of Beaminster by providing and maintaining high quality facilities at the playing fields.

## **Achievements and performance**

The facilities have continued to be used by numerous organisations in Beaminster and the local area. There are a number of organisations that now make regular use of the hall and playing fields. The hall is also frequently hired to individuals for private events. As a result of the Covid-19 pandemic, the pavilion shut in March 2020 and therefore the results of the year reflect this. It is hoped that a return to more normal conditions will follow in 2021/22.

Despite the pandemic, the charity holds sufficient reserves to continue to maintain the facilities. The provision of these facilities at the playing field continues to make a real difference to the sports and other clubs that use them and to the community of Beaminster.

## **Financial Review and Reserves Policy**


At the year end the balance sheet shows the charity has a strong financial position.

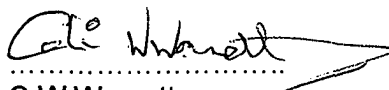
Unrestricted funds include cash reserves of £20,647 (2020: £24,689) which the trustees consider to be more than sufficient to meet the pavilion's running costs for at least six months. Based on current levels of spending these funds would be sufficient to keep the facilities running for approximately four years. Unrestricted cash reserves are at their current level partly due to donations and grants received from local organisations. The trustees are extremely grateful for this financial support.

## **Risk management**

The charity trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and have established systems and procedures to manage them appropriately.

Approved by the Board on 22/03/2022 and signed on its behalf by:

  
R G Hansford  
Trustee

  
C W Warnett  
Trustee

**Chartered Accountants' Report to the board of trustees on the preparation of the unaudited statutory accounts of Beaminster Community Centre Partnership Limited for the year ended 31 July 2021**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Beaminster Community Centre Partnership Limited for the year ended 31 July 2021 as set out on pages 6 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made to the Board of Directors/Trustees of Beaminster Community Centre Partnership Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Beaminster Community Centre Partnership Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 7/16 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beaminster Community Centre Partnership Limited and its Board of Directors/Trustees, as a body, for our work or for this report.

It is your duty to ensure that Beaminster Community Centre Partnership Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus/deficit of Beaminster Community Centre Partnership Limited. You consider that Beaminster Community Centre Partnership Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Beaminster Community Centre Partnership Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Albert Goodman LLP  
Chartered Accountants  
Hendford Manor  
Hendford  
Yeovil  
Somerset  
BA20 1UN

Dated: ...25/04/2022

**Beaminster Community Centre Partnership Limited**  
**Statement of Financial Activities (including an Income and Expenditure Account)**  
**For the Year Ended 31 July 2021**

	Notes	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	2	430	-	430	-	-	-
Investments	3	3	-	3	71	-	71
Charitable activities	4	1,078	-	1,078	4,536	-	4,536
<b>Total income</b>		<b>1,511</b>	<b>-</b>	<b>1,511</b>	<b>4,607</b>	<b>-</b>	<b>4,607</b>
<b>Expenditure on:</b>							
Charitable activities	5	5,367	8,062	13,429	5,727	8,062	13,789
<b>Total expenditure</b>		<b>5,367</b>	<b>8,062</b>	<b>13,429</b>	<b>5,727</b>	<b>8,062</b>	<b>13,789</b>
<b>Net (expenditure)/income for the year</b>		<b>(3,856)</b>	<b>(8,062)</b>	<b>(11,918)</b>	<b>(1,120)</b>	<b>(8,062)</b>	<b>(9,182)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		23,906	318,741	342,647	25,026	326,803	351,829
<b>Total funds carried forward</b>		<b>20,050</b>	<b>310,679</b>	<b>330,729</b>	<b>23,906</b>	<b>318,741</b>	<b>342,647</b>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The Statement of Financial Activities incorporates the income and expenditure account.

**Beaminster Community Centre Partnership Limited (Company number 05882061)****Balance sheet**

As at 31 July 2021

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	8		306,311		314,373
			<u>306,311</u>		<u>314,373</u>
<b>Current assets</b>					
Cash at bank and in hand		22,988		28,121	
Debtors	9	2,027		936	
		<u>25,015</u>		<u>29,057</u>	
<b>Liabilities</b>					
Creditors falling due within one year	10	(597)		(783)	
		<u></u>		<u></u>	
<b>Net current assets</b>			24,418		28,274
			<u>24,418</u>		<u>28,274</u>
<b>Net assets</b>			330,729		342,647
			<u>330,729</u>		<u>342,647</u>
<b>The funds of the charity:</b>					
Restricted funds	12		310,679		318,741
Unrestricted funds	12		20,050		23,906
			<u>330,729</u>		<u>342,647</u>
<b>Total charity funds</b>			<u>330,729</u>		<u>342,647</u>

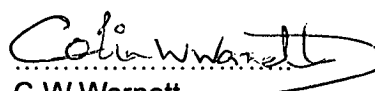
These accounts have been prepared and delivered in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the year ending 31 July 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of Act with respect to accounting records and preparation of the accounts.

Approved by the Board for issue on 22/03/2022 .....and signed on its behalf by:

  
R G Hansford  
Trustee

  
C W Warnett  
Trustee



**1 Accounting policies**

**General information and basis of preparation**

Beaminster Community Centre Partnership Limited is a company limited by guarantee incorporated in England and Wales under the Companies Act. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-4.

The financial statements have been prepared under the historic cost convention. 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 (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

**Fund accounting policy**

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.

Further details of each fund are disclosed in note 12.

**Incoming resources**

Incoming resources are recognised in the statement of financial activities where there is entitlement, certainty of receipt, and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

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

The value of services provided by volunteers has not been included.

**1 Accounting policies (cont'd)**

**Resources expended**

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.

**Fixed assets**

Fixed assets are valued at cost less depreciation. No assets are capitalised under £400.

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rates:-

Freehold interest in land and buildings	– 2% straight line basis
Plant and machinery	– 20% straight line basis

**Debtors**

Trade debtors are recognised at the settlement amount due.

**Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**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 their settlement amount.

**Taxation**

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not value added tax (VAT). Irrecoverable VAT is included in the costs of those items to which it relates.

**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 as detailed in note 14. 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 as detailed in note 14.

**Beaminster Community Centre Partnership Limited**  
**Notes to the Financial Statements**  
**For the Year Ended 31 July 2021**

**2 Donations and legacies**

	Unres- tricted funds £	Res- tricted funds £	Total 2021 £	Unres- tricted funds £	Res- tricted funds £	Total 2020 £
Donations and legacies	430	-	430	-	-	-

**3 Investment income**

	Unres- tricted funds £	Res- tricted funds £	Total 2021 £	Unres- tricted funds £	Res- tricted funds £	Total 2020 £
Bank interest	3	-	3	71	-	71

**4 Income from charitable activities**

	Unres- tricted funds £	Res- tricted funds £	Total 2021 £	Unres- tricted funds £	Res- tricted funds £	Total 2020 £
Community Centre Facility hire	1,078	-	1,078	4,536	-	4,536
	1,078	-	1,078	4,536	-	4,536

**5 Total resources expended**

	Unres- tricted funds £	Res- tricted funds £	Total 2021 £	Unres- tricted funds £	Res- tricted funds £	Total 2020 £
<b>Direct costs</b>						
Rates	402	-	402	299	-	299
Light, heat and power	1,570	-	1,570	1,737	-	1,737
Insurance	1,425	-	1,425	1,093	-	1,093
Repairs and maintenance	613	-	613	942	-	942
Administration	475	-	475	526	-	526
Cleaning	269	-	269	601	-	601
Accountancy fees	613	-	613	529	-	529
Depreciation of property	-	8,062	8,062	-	8,062	8,062
	<u>5,367</u>	<u>8,062</u>	<u>13,429</u>	<u>5,727</u>	<u>8,062</u>	<u>13,789</u>

**6 Trustees' remuneration and expenses**

No remuneration was paid to the trustees (2020: £nil)

No expenses were reimbursed to the trustees (2020: £nil)

**7 Taxation**

The company is a registered charity and is, therefore, exempt from taxation to the extent that income and gains are applied to charitable purposes.

**8 Tangible fixed assets**

	Freehold property £	Plant and machinery £	Total £
<b>Cost</b>			
As at 1 August 2020 and 31 July 2021	403,053	2,351	405,404
<b>Depreciation</b>			
As at 1 August 2020	88,680	2,351	91,031
Charge for the year	8,062	-	8,062
As at 31 July 2021	96,742	2,351	99,093
<b>Net book Value</b>			
As at 31 July 2021	306,311	-	306,311
As at 31 July 2020	314,373	-	314,373

**9 Debtors**

	2021 £	2020 £
Trade debtors	1,048	-
Prepayments	979	936
	2,027	936

**10 Creditors: Amounts falling due within one year**

	2021 £	2020 £
Accruals	597	783
	597	783

**10 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**11 Related parties**

R G Bugler is a partner of Albert Goodman LLP. During the year, accountancy fees of £553 (2020: £529) were paid to Albert Goodman LLP. At the year end the balance due to Albert Goodman LLP was £nil. (2020: £nil).

**12 Statement of funds**

	<b>At 1 August 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2021 £</b>
<b>Unrestricted Funds</b>				
General	23,906	1,511	(5,367)	20,050
<b>Restricted Funds</b>				
Pavilion	318,741	-	(8,062)	310,679
	<u>342,647</u>	<u>1,511</u>	<u>(13,429)</u>	<u>330,729</u>
	<b>At 1 August 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2020 £</b>
<b>Unrestricted Funds</b>				
General	25,026	4,607	(5,727)	23,906
<b>Restricted Funds</b>				
Pavilion	326,803	-	(8,062)	318,741
	<u>351,829</u>	<u>4,607</u>	<u>(13,789)</u>	<u>342,647</u>

**Beaminster Community Centre Partnership Limited**  
**Notes to the Financial Statements**  
**For the Year Ended 31 July 2021**

The unrestricted fund relates to income received in the form of hire fees for the use of the facilities and unrestricted donations. This fund will be applied in the maintenance of the sports ground facilities.

The restricted fund arose on the receipt of grants specifically to be expended in relation to capital projects to improve the facilities at the Memorial Sports Field in Beaminster. The major project undertaken in relation to these funds was the construction of the new pavilion.

Following the completion of the pavilion incoming resources to restricted funds are donations or grants where the donor or grantor have specified how the resources are to be used by the charity. Expenditure on the restricted fund is the depreciation of the pavilion, plus any additional spend of amounts donated.

**13 Analysis of net assets between funds**

	Unres- tricted funds £	Res- tricted funds £	Total 2021 £	Unres- tricted funds £	Res- tricted funds £	Total 2020 £
Tangible fixed assets	-	306,311	306,311	-	314,373	314,373
Current assets	20,647	4,368	25,015	24,689	4,368	29,057
Current liabilities	(597)	-	(597)	(783)	-	(783)
<b>Net assets</b>	<b>20,050</b>	<b>310,679</b>	<b>330,729</b>	<b>23,906</b>	<b>318,741</b>	<b>342,647</b>

**14 Financial instruments**

	2021 £	2020 £
Financial assets that are debt instruments measured at amortised cost	24,036	28,121
	<u>24,036</u>	<u>28,121</u>
Financial liabilities measured at amortised cost	597	783
	<u>597</u>	<u>783</u>

There are no items of income, expense, gains or losses to report (2020 – none).