

**CAPEL COMMUNITY TRUST**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2015**

**Charity Number 267775**

Ensors Accountants LLP  
46 St Nicholas Street  
IPSWICH  
IP1 1TT

# CAPEL COMMUNITY TRUST

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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# CAPEL COMMUNITY TRUST

## REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2015

<b>NAME OF CHARITY</b>	Capel Community Trust	
<b>CHARITY NUMBER</b>	267775	
<b>GOVERNING DOCUMENT</b>	Trust Deed dated 3 July 1992 (amended 26 November 2007)	
<b>TRUSTEES - ELECTED</b>	I Bramhill M Browning I Love K Bridge S Harris I Powell	Vice Chair Chairman Treasurer   Resigned 23/02/2015
<b>TRUSTEES - REPRESENTATIVE</b>	S Bishop R Rawthorn Vacant R Morgan C Matthews	Community Association Chairman Community Association Vice Chairman Hall Users Playing Field Users Capel St Mary Parish Council
<b>CORRESPONDENCE ADDRESS</b>	5 Smithers Close, Capel St Mary Ipswich IP9 2HN	
<b>EMAIL ADDRESS</b>	<a href="mailto:admin@capelcommunitytrust.org">admin@capelcommunitytrust.org</a>	
<b>WEB SITE ADDRESS</b>	<a href="http://www.capelcommunitytrust.org">www.capelcommunitytrust.org</a>	
<b>INDEPENDENT EXAMINER</b>	S M Runnacles FCA Ensors Accountants LLP 46 St Nicholas Street Ipswich IP1 1TT	
<b>BANKERS</b>	National Westminster Bank Plc 2 Tavern Street Ipswich IP1 3BD	
<b>LIST OF EMPLOYED STAFF</b>	A Franklin Mrs M Marshall Mrs S Bumphrey	Play Area Safety Officer Customer Services Officer Administrator

# **CAPEL COMMUNITY TRUST**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2015**

### **Report of the trustees for the year ended 31 December 2015**

The trustees present their report and financial statements of the charity for the year ended 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

### **Objectives and activities for the public benefit**

The objectives of the Capel Community Trust are the provision and maintenance of the Playing Field and Village Hall for the use of the inhabitants of Capel St Mary.

The Trustees are aware of the Charity Commission's guidance in relation to delivering public benefit. In maintaining the community areas of Capel St Mary the Trustees consider that they are fulfilling the requirements to deliver a public benefit.

The main activities of the Trust involve the day to day maintenance, letting and upkeep of the following community areas for the benefit of the village:-

Capel St Mary Village Hall  
Village Hall Play Area  
Capel St Mary Playing Field and Pavilion  
Playing Field Play Area

The Village Hall is used for a wide range of local community activities for which a rent is charged to those organisations. This rent goes towards the upkeep of the above facilities.

Examples of those organisations that use this facility are the Local Library/Parish Council/Community Association/Keep Fit/Over60s/Coffee Mornings and various dance and indoor sports clubs.

It is also available for local residents to hire for private functions and events.

The Playing Field is used to support a wide range of Local Community activities such as the local clubs - Football/Tennis/Bowls/Running. Again, rental is charged annually to these clubs.

The Capel Community Trust works very closely with the Capel St Mary Community Association which acts as the fund raising arm of the Trust.

### **A review of our achievements and performance**

During the current year the essential works to replace the Village Hall roof have been completed, including the installation of a Solar Panel array to reduce our electricity bills and improve the hall's green credentials. Additionally, towards the end of the year the main hall & stage area general lighting has been replaced and upgraded to LED fixtures. Once again we would like to thank all our friends, including the many village organisations and businesses which have rallied behind the Trust and made this possible. We very much hope that this support will again continue during the coming year, as we look to further invest in redecoration and refurbishment of the hall as well as our other facilities.

# CAPEL COMMUNITY TRUST

## TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 DECEMBER 2015

### **A review of our achievements and performance (continued)**

Overall 2015 has been a very positive year, with the new Association committee achieving a very strong return to health of the bar finances, and also stable income from other sources. We also had a very successful Funday in June (with the star attraction being an acrobatics display by a stunt plane!), and the Bonfire Night Fireworks were a resounding success, with a believed record attendance.

Our thanks go to Capel St Mary Parish Council, Capel Community Association, and the numerous other village groups without who's support we would be unable to carry out our work on behalf of the village.

### ***Note on the Parish Council Precept:***

Most capital works are carried out through the assistance of (and are paid for directly by) Capel St Mary Parish Council, who agree a precept annually. The Trust feeds its wishes and requests into the Council along with other local organisations. For 2016-17, the Trust request has been maintained at the same overall level as for the preceding year, but with the emphasis very much on proceeding with refurbishments and improvements

This funding (and expenditure) does not show in the Annual Accounts. This expenditure (net of grants received) amounts to £48,974 in the year (2014: £12,083)

(This is in addition to the Revenue Support Grant and the Health and Safety funding shown in the accounts)

### **Financial review**

The trust's work is funded from charitable activities, mainly hire fees derived from the trust's assets, grants towards maintenance and running costs and other fund raising activities.

The significant increase in income has been achieved by obtaining substantial grants to assist with the funding of the substantial repairs undertaken, on the village hall. In addition income from the hire of the village hall has increased, mainly arising from the improving returns from the Community Association.

Whilst there has not been a surplus for the year, the village hall roof repairs have now been completed. With the increased income from charitable activities and sufficient funds in hand, the trust should be able to fund additional projects in the future to maintain and improve the village facilities in their current state for future use.

Following the release of part of the permanent endowment derived from an asset sale, the trust is under no obligation to maintain any specific level of reserves. The aim is to retain a level of unrestricted reserves to be in a position to fund the ongoing management and maintenance of the village facilities for the public benefit.

In addition to the main cheque account used for day-day operation of the charity, the Trust has two deposit accounts.

The larger of these constitutes the residue of the former Permanent Endowment fund, now allocated as the Trust Reserve Fund, providing a contingency for unexpected/sudden costs and to support projects, whilst the smaller account is allocated for fund-raising use.

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

The trust is a registered charity, number 267775, and is constituted under a trust deed dated 3 July 1992 (amended 26 November 1997).

# CAPEL COMMUNITY TRUST

## TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 DECEMBER 2015

### Structure, governance and management (continued)

A maximum of five trustees are elected annually at the Annual General Meeting.

Representative Members are not elected at the AGM, but represent their members at the regular Trust meetings. The groups who are able to represent their members are:

Capel St Mary Community Association (two members)  
Capel St Mary Parish Council  
Playing Field Users  
Village Hall Users

The Chairman is then elected by a majority of Trustees at the first meeting of the Trust year following the AGM.

At the monthly trustee's meetings, the trustees agree the broad strategy and areas of activity of the trust. The day to day administration of the trusts activities is delegated to the trust administrator.

The trustees consider that the elected trustees comprise the key management personnel of the charity, in charge of directing and controlling the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

### Reference and administrative information

#### Trustees - Elected

I Bramhill	Vice Chair
M Browning	Chairman
I Love	Treasurer
K Bridge	
S Harris	
I Powell	Resigned 23/02/2015

#### Trustees - Representatives

S Bishop	Community Association Chairman
R Rawthorn	Community Association Vice Chairman
Vacant	Hall Users
R Morgan	Playing Field Users
C Matthews	Capel St Mary Parish Council

#### Correspondence address

5 Smithers Close, Capel St Mary, Suffolk, IP9 2HN

#### Independent Examiner

S M Runnacles FCA, Ensors Accountants LLP, 46 St Nicholas Street, Ipswich, IP1 1TT

#### Bankers

National Westminster Bank Plc, 2 Tavern Street, Ipswich, IP1 3BD

# **CAPEL COMMUNITY TRUST**

## **TRUSTEES ANNUAL REPORT (Continued)**

**YEAR ENDED 31 DECEMBER 2015**

### **Trustee's responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP,
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's web-site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been approved by the trustees at the February 2016 meeting of the Trust, and shows as such in the minutes of that meeting, and is signed on their behalf by:

**M. Browning - Chair**

**I.J. Love - Treasurer**

# CAPEL COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2015

I report on the unaudited accounts of the charity for the year ended 31 December 2015 set out on pages 7 to 13.

Your attention is drawn to the fact that the charity has prepared accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.'

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under section 145 of the Act and to state, on the basis of the procedures specified in the General Directions given by the Charities Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent 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 you as 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 view given by the accounts, and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 130 of the Act, and;
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Name S M Runnacles FCA

Ensors Accountants LLP  
46 St Nicholas Street, Ipswich, IP1 1TT

Date 16 March 2016



# CAPEL COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

	Note	2015 Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Grants , donations and covenants	2	39,093	9,333	48,426	20,097
Charitable activities	2	0	48,917	48,917	41,413
Other trading activities	2	2,570	8,438	11,008	6,316
Bank interest		0	5	5	10
<b>Total income</b>		<b>41,663</b>	<b>66,693</b>	<b>108,356</b>	<b>67,836</b>
<b>EXPENDITURE ON:</b>					
Raising funds	3	650	2,856	3,506	2,478
Charitable activities	3	46,951	64,225	111,176	60,995
<b>Total resources expended</b>		<b>47,601</b>	<b>67,081</b>	<b>114,682</b>	<b>67,890</b>
<b>Net (outgoing)/incoming resources</b>		<b>(5,938)</b>	<b>(388)</b>	<b>(6,326)</b>	<b>(54)</b>
<b>Total funds brought forward</b>		<b>5,938</b>	<b>204,429</b>	<b>210,367</b>	<b>210,421</b>
<b>Total funds carried forward</b>	10	<b>0</b>	<b>204,041</b>	<b>204,041</b>	<b>210,367</b>

# CAPEL COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2015

	Note	Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>FIXED ASSETS</b>					
Tangible assets	6	0	181,196	181,196	181,449
<b>CURRENT ASSETS</b>					
Debtors	7	0	0	0	0
Cash at bank and in hand	8	0	22,965	22,965	29,462
		0	22,965	22,965	29,462
<b>CREDITORS</b>					
Amounts falling due within one year	9	0	120	120	544
		0	22,845	22,845	28,918
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		0	204,041	204,041	210,367
<b>FUNDS</b>					
Restricted	10	0	0	0	5,938
Unrestricted	10	0	204,041	204,041	204,429
		0	204,041	204,041	210,367

These financial statements were approved by the trustees on 7 March 2016

and are signed on their behalf:

M Browning  
Chairman

I J Love  
Treasurer

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

### 1 ACCOUNTING POLICIES

#### **Basis of preparation**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRSSE) issue on 16 July 2014, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn'.

#### **Change in basis of accounting**

There have been no changes to the accounting policies since last year.

#### **Changes to the previous financial statements**

No changes have been made to the financial statements for previous years.

#### **Income and endowments**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising ) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Investment income is included in the financial statements when receivable.

#### **Expenditure and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Land and buildings	see below
Fixtures and fittings	20% reducing balance method

No depreciation is charged on the land and buildings as in the trustees opinion the market value is in excess of cost.

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

### 2 ANALYSIS OF INCOME AND ENDOWMENTS

	Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>Grants, donations and covenants</b>				
Parish Council revenue grant	0	9,142	9,142	13,140
Refund from PC of Precept expense	0	0	0	76
Donations	3,780	186	3,966	6,381
Table Tennis Table Grant	1,000	0	1,000	0
Roof/Lighting Projects Grants	34,313	0	34,313	0
Sports Sessions Grant	0	0	0	495
Covenants	0	5	5	5
	39,093	9,333	48,426	20,097
<b>Incoming from charitable activities</b>				
Hall hire	0	42,961	42,961	34,802
Pavilion and playing field hire	0	3,368	3,368	4,352
Photocopier	0	224	224	259
Parish Council health & safety grant	0	2,364	2,364	2,000
	0	48,917	48,917	41,413
<b>Activities for generating funds</b>				
Fireworks display	0	4,599	4,599	3,717
Funday	0	2,624	2,624	1,379
Christmas collection	0	1,215	1,215	1,220
Buble Event (2016 event)	0	0	0	1,221
New Year's Eve Party	661	0	661	1,222
Gardening Fund-raiser Event	1,909	0	1,909	1,223
	2,570	8,438	11,008	6,316
<b>Bank Interest</b>				
	0	5	5	10
<b>Total incoming resources</b>	41,663	66,693	108,356	67,836

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

### 3 EXPENDITURE

	2015 Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>Raising funds</b>				
Firework display	0	1,620	1,620	1,803
Funday	0	1,011	1,011	620
Christmas collection	0	63	63	55
Event deposits (Buble)	0	162	162	0
New Year's Eve Party	450	0	450	0
Gardening Fund-raiser Event	200	0	200	0
	650	2,856	3,506	2,478
<b>Charitable activities</b>				
Wages - Customer service officer	0	4,344	4,344	4,169
Wages - Trust administrator	0	4,800	4,800	4,101
Wages - Caretaker	0	14,069	14,069	24,354
Wages - Play area inspections	0	2,370	2,370	0
Cleaning	0	9,318	9,318	8,651
General rates	0	930	930	910
Water rates	0	1,658	1,658	1,469
Gas and electricity	0	5,579	5,579	9,129
Insurance	0	5,550	5,550	4,903
Repairs and maintenance	0	8,076	8,076	2,892
Projects - Roof and Solar	41,522	3,406	44,928	0
Projects - Lighting	4,429	0	4,429	0
Projects - Table Tennis Table	1,000	0	1,000	0
Health and safety	0	1,851	1,851	1,230
Telephone	0	252	252	336
Postage and stationery	0	392	392	187
Performing Rights License	0	835	835	1,003
Photocopier	0	309	309	279
Vine Lounge TV	0	0	0	637
Sports Sessions	0	0	0	495
Professional fees	0	168	168	316
Donations	0	65	65	35
Depreciation	0	253	253	316
	46,951	64,225	111,176	60,995
<b>Total resources expended</b>	47,601	67,081	114,682	63,473

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

4 DETAILS OF EXPENDITURE	2015 £	2014 £
Independent examiner's fee	120	120
Depreciation of assets	253	316
	<hr/>	<hr/>

No trustee received any remuneration or expenses during the year (2012:£nil).

5 STAFF COSTS	2015 £	2014 £
Wages and salaries	25,397	30,249
Employer's national insurance	186	556
<b>Total staff costs</b>	<hr/> 25,583	<hr/> 30,805
Average number of full-time equivalent employees in the year		
Charitable activities	2	2
Governance	1	1
	<hr/> 3	<hr/> 3

6 TANGIBLE FIXED ASSETS	Buildings £	Fixtures & fittings £	Total £
Cost brought forward and carried forward			
At 1 January 2015	180,183	29,944	210,127
Additions	0	0	0
At 31 December 2015	<hr/> 180,183	<hr/> 29,944	<hr/> 210,127
Depreciation			
At 1 January 2015	0	28,678	28,678
Charge for the year	0	253	253
At 31 December 2015	<hr/> 0	<hr/> 28,931	<hr/> 28,931
Net book value at 31 December 2015	<hr/> 180,183	<hr/> 1,013	<hr/> 181,196
Net book value at 31 December 2014	<hr/> 180,183	<hr/> 1,266	<hr/> 181,449

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

<b>7 DEBTORS</b>			<b>2015</b>	<b>2014</b>
			<b>£</b>	<b>£</b>
Other debtors			0	0
			<hr/>	<hr/>
<b>8 CASH AT BANK AND IN HAND</b>			<b>2015</b>	<b>2014</b>
			<b>£</b>	<b>£</b>
Current account			13,348	11,650
Deposit account			1,569	1,564
Capital Deposit account (see note 12)			7,998	15,998
Cash in hand			50	250
			<hr/>	<hr/>
			22,965	29,462
			<hr/>	<hr/>
<b>9 CREDITORS: Amounts falling due within one year</b>			<b>2015</b>	<b>2014</b>
			<b>£</b>	<b>£</b>
Accrued expenses			120	544
			<hr/>	<hr/>
<b>10 ANALYSIS OF CHARITABLE FUNDS</b>	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted	5,938	41,663	47,601	0
Unrestricted	204,429	66,693	67,081	204,041
<b>Total funds</b>	<hr/>	<hr/>	<hr/>	<hr/>
	210,367	108,356	114,682	204,041
	<hr/>	<hr/>	<hr/>	<hr/>

**CAPEL COMMUNITY TRUST**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 DECEMBER 2015**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiners' report on page 6.**



# CAPEL COMMUNITY TRUST

## DETAILED PROFIT AND LOSS ACCOUNT - VILLAGE HALL

YEAR ENDED 31 DECEMBER 2015

	Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>Income</b>				
Parish Council revenue grant	0	6,399	6,399	9,198
Covenants	0	5	5	5
Christmas collection	0	1,215	1,215	1,220
Bank interest	0	5	5	9
Hall hire	0	42,961	42,961	34,802
Sponsorship	0	0	0	76
Donations	41,663	186	41,849	6,381
Photocopier	0	224	224	259
Parish Council health & safety grant	0	1,182	1,182	1,000
	<u>41,663</u>	<u>52,177</u>	<u>93,840</u>	<u>53,445</u>
<b>Expenditure</b>				
Christmas collection	0	63	63	55
Fundraising activities	650	0	650	0
Wages - Customer service officer	0	4,344	4,344	4,169
Wages - Caretaker	0	9,848	9,848	18,928
Wages - Play Area Inspections	0	1,185	1,185	0
Cleaning	0	9,318	9,318	6,275
General rates	0	738	738	722
Water rates	0	1,063	1,063	354
Gas and electricity	0	4,082	4,082	7,862
Insurance	0	3,885	3,885	4,013
Repairs and maintenance	0	5,347	5,347	1,462
Roof and Lighting Projects	46,951	3,406	50,357	0
Health and safety	0	1,290	1,290	1,161
Telephone	0	252	252	336
Postage and stationery	0	392	392	187
Performing rights licence	0	835	835	1,003
Photocopier	0	309	309	279
Donations	0	65	65	35
Depreciation	0	253	253	316
Wages - Trust administrator	0	3,360	3,360	2,381
Professional fees	0	118	118	137
	<u>47,601</u>	<u>50,153</u>	<u>97,754</u>	<u>49,675</u>
<b>Surplus/(deficit) on village hall</b>	<u>(5,938)</u>	<u>2,024</u>	<u>(3,914)</u>	<u>3,770</u>

# CAPEL COMMUNITY TRUST

## DETAILED PROFIT AND LOSS ACCOUNT - PLAYING FIELD

YEAR ENDED 31 DECEMBER 2015

	Restricted £	2015 Unrestricted £	Total £	2014 Total £
<b>Income</b>				
Parish Council revenue grant	0	2,743	2,743	4,260
Fireworks display	0	4,599	4,599	2,519
Fun day	0	2,624	2,624	1,820
Pavilion and playing field hire	0	3,368	3,368	3,269
Parish Council health & safety grant	0	1,182	1,182	1,000
	0	14,516	14,516	12,868
<b>Expenditure</b>				
Firework display	0	1,782	1,782	694
Fun day	0	1,011	1,011	720
Wages - Caretaker	0	4,221	4,221	7,794
Wages - Play Area Inspections		1,185	1,185	0
General rates	0	192	192	183
Water rates	0	595	595	722
Gas and electricity	0	1,497	1,497	1,224
Insurance	0	1,665	1,665	1,415
Repairs and maintenance	0	2,729	2,729	318
Health and safety	0	561	561	172
Wages - Trust administrator	0	1,440	1,440	646
Professional fees	0	50	50	133
	0	16,928	16,928	14,021
<b>Deficit on playing field</b>	0	(2,412)	(2,412)	(1,153)
<b>Summary</b>				
Surplus/(deficit) on village hall	(5,938)	2,024	(3,914)	3,303
Surplus/(deficit) on playing field	0	(2,412)	(2,412)	(1,153)
<b>Total surplus/(deficit) for the year</b>	(5,938)	(388)	(6,326)	2,150