

MARTLESHAM COMMUNITY HALL

England & Wales · Charity number 1009602

Details

Status Registered

Legal form Trust

Registered 1992-03-24

Register [View on the Charity Commission register](#)

Contact

Address Martlesham Community Hall
Felixstowe Road
Martlesham
Woodbridge
Suffolk
IP12 4PB

Phone 01473623203

Email general@mchall.org.uk

Website mchall.org.uk

Activities

Objects: A COMMUNITY HALL FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF MARTLESHAM IN THE COUNTY OF SUFFOLK, WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: To provide accommodation and facilities for hire, for Clubs, Community Classes, Amateur Rehearsals with the use of a stage, Weddings and other significant life events, Parties and Other local activities, all for the benefit of the local community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** MARTLESHAM
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£56,113	£58,203	-	-
2024-01-31	£45,239	£50,901	-	-
2023-01-31	£40,976	£49,530	-	-
2022-01-31	£42,426	£41,048	-	-
2021-01-31	£43,539	£19,722	-	-

Trustees

Name	Role	Appointed
IAN MALCOLM READ	Chair	2018-08-20
BARBARA MARY GIBBS		
CLIVE MARTIN BARKER		2026-04-30
JANCIS MAUREEN BURROWS		
JANE ELIZABETH BARKER		2026-04-30
MARTYN LLOYD COOK		
MARTYN PETER SHAKESPEARE		

MARTLESHAM COMMUNITY HALL

England & Wales - Charity number 1009602

Accounts

MCH Chairman's AGM Report

Our bookings have been maintained at a good level overall in 2024/25, with a welcome increase in the more lucrative weekend party bookings. We continue to have a good number of repeat occasional bookings and regular bookings. People have let us know that they like the overall package that we offer and also our flexibility and helpfulness. We have maintained a high review rating on Google Business Reviews - 4.5 out of 5 stars as in the previous year.

We've unfortunately lost one of our long-term regular hirers, Sue Lisette. Sue has decided to stop her classes due to falling numbers. Sue is also a trustee, but will seek to retire/be replaced at this AGM. Our sincere thanks to Sue for both her patronage and support as a trustee.

Our financial position can best be described as 'stable(ish)' at present, though our Treasurer will describe our position in more detail in his AGM report. However we do not have any large surplus to embark on e.g. major capital works. Ideally we would be better funded to do such works, to ensure that the hirers continue to enjoy a good experience.

This coming year we face the significant challenges of replacing David and Pat Embery, who will be retiring from their roles by the 2026 AGM at the latest. Trustee Martyn Shakespeare has volunteered to take over as Treasurer. David, Martyn and I will be starting the handover process in May. However we have not had any real interest in the other two roles - Hall Manager and Booking Secretary. If we cannot recruit soon, we may have to look at changes in the way we operate to remain viable. e.g. offering a larger financial package for the Booking Secretary role. As I said last year "We have good facilities and a good reputation". However the facilities (and the administration) will not run themselves!

Our Vivoclean cleaning contract, started 1 July 2024 is been a success. We are paying similar costs to the previous contract, but receiving a considerably better service/value for money.

We continue to run our Community Quizzes four times a year. They are popular (almost always fully booked within a week) and successful. They raise between £500-£600 per event for MCH funds, helping to defer increases in hire fees.

I am prepared to continue as Chairman if re-elected and to do my best to address the challenges I've highlighted.

With a big thank you to all of you and to our quiz volunteers for all the help and support during the 2024/25 year.

Ian Read
Chairman
Martlesham Community Hall

Martlesham Community Hall and Richards Room

Accounts

1st February 2024 to 31st January 2025

Registered Charity Number 1009602

**Treasurer
DWA Embery
Martlesham Community Hall Management Committee
Felixstowe Road
Martlesham
Woodbridge
IP12 4PB**

Independent Examination of Accounts

**Blooming Balance Limited
69 Century Drive
Kesgrave
Ipswich
Suffolk
IP5 2EL**

Martlesham Community Hall and Richards Room
Financial Statement
1st February 2024 to 31st January 2025
 <Registered Charity Number 1009602>

Opening CAF Bank Balance
1st February 2024

CAF Bank		
General Account Number 00014968 <Statement Sheet 209 Page 3>		£ 6,469.74
Saving Account Number 00091702 <Statement Sheet 210 Page 1>		£15,393.94
CAF Bank Balance <1st February 2024>		£21,863.68

General Account
 <Number 00014968>
1st February 2024 to 31st January 2025

Income 2024/25		
Payment Slips/On-line Payments	<See Cash Book>	£ 56,113.43
Expend 2024//25		
Online /Standing Order Payments	<See Cash Book>	£58,203.55
Expend over Income 2024/5		
Expend		£58,203.55
Income		£56,113.43
Balance Expend over Income		- £ 2,090.12
Opening General Account Balance 1 st February 2024		£ 6,469.74
Expend over Income 31 st January 2025		- £ 2,090.12
General Account Balance 31st January 2025		£ 4,379.62

Saving Account
 <Number 00091702>
1st February 2023 to 31st January 2024

Opening Balance 1 st February 2024		£15,393.94
Bank Interest 2024/25		£ 382.93
Saving Account Balance 31st January 2025		£ 15,776.87

Closing CAF Bank Balance
31st January 2025

CAF Bank		
General Account Number 00014968 <Statement Sheet 220< Page 3>		£ 4,379.62
Saving Account Number 00091702 <Statement Sheet 221 <Page 1>		£15,776.87
CAF Bank Total Balance <31st January 2025>		£20,156.49

**Martlesham Community Hall and Richards Room
General Account
Financial Activities**

1st February 2023 to 31st January 2024

<Registered Charity Number 1009602>

Income	Year 2024/25	Year 2023/24
Community Hall Hire Fees	£28,172.00	£25,520.00
Richards Room Hire Fees	£19,406.50	£17,640.00
Error Payment <RR2101>	£2,011.00	Nil
Donations/Sold items/Legacies	£4,065.18	£300.17
Community Hall Quiz Evenings	£2,441.70	£507.20
Bank Interest	£17.05	£17.37
Total Income	£56,113.43	£43,984.74

Expenditure	Year 2024/25	Year 2023/24
Contract Cleaning	£31,853.93	£28,340.98
Cleaning Consumables	£716.62	Nil
Building Insurance	£1,323.88	£1,419.59
Electricity <Light and Heat>	£10,271.20	£11,529.78
Anglian Water	£1,752.00	£2,209.29
Electrical Remedial works and Test Certification	£307.48	£1,740.14
Fire Safety Inspection	£216.00	£210.00
Booking Secretary	£1,500.00	£1,500.00
Stationery and Stamps	£34.85	£22.88
Accountancy Fees	£540.00	£444.00
Performing Rights Licence <Music PRS Licence>	£500.31	£476.63
Telephone/Broadband/Wi-Fi	£504.98	£794.52
Building /Refurbish works	£3,692.58	£540.00
Community Hall Quiz Materials	£173.81	£146.53
Equipment/Furnishings	£577.96	£51.82
Maintenance and Repair	£75.32	£227.34
Plumbing and Drainage	£582.18	£488.60
Refuse Collection	£507.60	£313.78
Window /Gutter Cleaning	£337.00	£125.00
Miscellaneous/Sundries	£95.10	£319.00
Returned cheques/Deposits	£2,580.00	£421.17
Bank Account Fee	£60.75	£60.75
Total Expenditure	£58,203.55	£51,381.40

Supporting Documents

1. General and Savings Account Cash Book Page 1-12
2. General Account Item Expenditure 2024/25
3. General Account Monthly Cash Flow 2024/25
4. Community Hall Hire Fee Ref 4,000 to 4,232
5. Richards Room Hire Fee Ref 2,000 to 2,203
6. CAF Bank Statements General Account No 00014968 Page 209 Sheet 3 to Page 222 Sheet 34
7. CAF Bank Statements Saving Account No 00091702 Page 210 Sheet 1 to Page 222 Sheet 1
8. CAF Bank General Account Pay In-Book No 11< Slips 000601 and 000602> Code Book 000661 to 000700
9. Income Payment sheets 1-3
10. Expenditure Receipts
11. Quiz Balance Sheets
12. List of Trustee's 2025

Martlesham Community Hall and Richards Room

Reconciled Assets Less Liabilities

<Advanced Payments >		<Outstanding Payments>	
Banked 2024/25	Amount	Ref	Amount
CH 4128	£63.00	CH 4091	£60.00
CH 4147	£42.00	CH 4114	£80.00
CH 4190	£180.00	CH 4166	£84.00
CH 4191	£126.00	Woodland Supplies	
CH 4212	£222.00		
CH 4227	£42.00		
RR 2162	£42.00		
RR 2164	£42.00		
RR 2197	£42.00		
RR2203	£42.00		
Total	£843.00	Total	£224.00

CAF Bank Balance <See Page 2>	£20,156.49
Outstanding Payments for 2024/25	£ 224.00
Advanced payments for 2025/26	-£ 843.00
Reconciled Balance 31st January 2025	£19,537.49
Confectionary Stock from Quiz 7th December 2024	£21.00

Treasurers Comment

1. The Assets are monetary only, as the property is leased from Martlesham Parish Council and all fixtures/fittings are written off annually
2. It is not possible to calculate the Richards Room and Community Hall expenditure separately, as some common expenditure <Cleaning costs>, are charged to the same invoice.
3. I recommend a special meeting is convened should our working capital drop below £15,000.
4. The hire fees are fixed at the discretion of the Trustees, which I recommend is reviewed at the first meeting after the AGM.

DWA Embery
February 2025

Treasurer 2024/25
Martlesham Community Hall Management Committee.



**Independent Examiner's Report to the Trustees of
Martlesham Community Hall**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Pocock

Blooming Balance Limited
69 Century Drive
Kesgrave
IP5 2EL

31st March 2025

MARTLESHAM COMMUNITY HALL

England & Wales - Charity number 1009602

Accounts

Martlesham Community Hall Management Committee
Chairmans Annual report to the Charity Commission
Year 2023/2024

Our bookings returned to a good level overall in 2023/24, although the (more lucrative) weekend party bookings are generally lower than before the COVID-19 pandemic. Nevertheless, we have a good number of repeat occasional bookings and regular bookings. People have commented on the overall attractive package that we offer, our flexibility and helpfulness. We have a high review rating on Google Business Reviews - 4.5 out of 5 stars currently.

We still face revenue and funding challenges. Our financial reserves have dropped again during the year due to increased overheads, even following our 15% increase in hire charges last April. Our cleaning contract charges have increased in line with the minimum wage increase. Our electricity charges remain relatively high, though hopefully these will moderate. All this is affecting our ability and desire to tackle any significant refurbishment and development. We will be making a small increase to the hire charges by 5% in October 2024.

We need to:

- keep a minimum reserve against unexpected expenditure.
- make sure the organisation remains sustainable and viable
- continue to offer affordable community hire spaces, our prime objective

The main ways for us to achieve financial stability and ideally growth are:

- raising hire charges
- raising occupancy
- reducing overheads
- extra funding (i.e. non hire revenue)

There are limits to hire charge increases possible, to remain 'affordable' and keep our rates comparable to other local community facilities. Indeed, if we are to raise occupancy to make us more profitable, it is important to have competitive hire charges.

We've saved around £2000 by doing our own annual 'deep cleans', rather than using our cleaning contractor. The committee have recently changed our cleaning contractor to deliver a better cleaning standard at a reduced cost.

Extra funding will come either from internal fund-raising activities or from external gifts or grants. We began running quarterly quizzes in November 2023, to raise extra funds and to promote the Hall and its facilities to a wider community audience. The first two quizzes were very well received. They were fully booked within 10 -14 days of opening the bookings. The quizzes should deliver at least £500 per event (£2000 pa) for our funds.

We have good facilities and reputation, with the potential for an excellent year ahead of us

Ian Read

Martlesham Community Hall Management Committee.

July 2024

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 January 2024
for
Martlesham Community Hall

Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Martlesham Community Hall

Contents of the Financial Statements
for the Year Ended 31 January 2024

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Martlesham Community Hall

Report of the Trustees
for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Marc Howes FCA FCCA
Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

DWA Embery - Trustee

Independent Examiner's Report to the Trustees of
Martlesham Community Hall

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marc Howes FCA FCCA
The Institute of Chartered Accountants in England and Wales

Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

27 March 2024

Martlesham Community Hall

Statement of Financial Activities
for the Year Ended 31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30	-	30	-
Charitable activities					
Hall hire		270	(401)	(131)	2,667
Other trading activities	2	44,619	(1)	44,618	38,224
Investment income	3	320	-	320	85
Total		<u>45,239</u>	<u>(402)</u>	<u>44,837</u>	<u>40,976</u>
EXPENDITURE ON					
Charitable activities					
Hall hire		50,101	800	50,901	49,530
NET INCOME/(EXPENDITURE)		(4,862)	(1,202)	(6,064)	(8,554)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,916	1,202	27,118	35,672
TOTAL FUNDS CARRIED FORWARD		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>

The notes form part of these financial statements

Martlesham Community Hall

Statement of Financial Position
31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	6	91	-	91	-
Debtors	7	80	-	80	125
Cash at bank		21,864	-	21,864	28,958
		<u>22,035</u>	<u>-</u>	<u>22,035</u>	<u>29,083</u>
CREDITORS					
Amounts falling due within one year	8	(981)	-	(981)	(1,965)
		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
NET CURRENT ASSETS		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
NET ASSETS		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
FUNDS					
	9				
Unrestricted funds				21,054	25,916
Restricted funds				-	1,202
TOTAL FUNDS				<u>21,054</u>	<u>27,118</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

DWA Embery - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	507	-
Hall hire	44,111	38,224
	44,618	38,224
	44,618	38,224

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	320	85
	320	85
	320	85

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Hall hire	2,667	-	2,667
Other trading activities	38,224	-	38,224
Investment income	85	-	85
	40,976	-	40,976
Total	40,976	-	40,976
EXPENDITURE ON			
Charitable activities			
Hall hire	46,296	3,234	49,530
	46,296	3,234	49,530
NET INCOME/(EXPENDITURE)	(5,320)	(3,234)	(8,554)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,236	4,436	35,672
	31,236	4,436	35,672
TOTAL FUNDS CARRIED FORWARD	25,916	1,202	27,118

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

6.	STOCKS		
		2024	2023
		£	£
	Stocks	91	-
		<u> </u>	<u> </u>
7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other debtors	80	125
		<u> </u>	<u> </u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other creditors	981	1,965
		<u> </u>	<u> </u>
9.	MOVEMENT IN FUNDS		
		At 1.2.23	Net movement in funds
		£	£
	Unrestricted funds		At 31.1.24
	General fund	25,916	£
			21,054
	Restricted funds		
	Projector and PA Systems	1,202	(1,202)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>27,118</u>	<u>(6,064)</u>
		<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	45,239	(50,101)	(4,862)
Restricted funds			
Projector and PA Systems	(402)	(800)	(1,202)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,837</u>	<u>(50,901)</u>	<u>(6,064)</u>
	<u> </u>	<u> </u>	<u> </u>

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	31,236	(5,320)	25,916
Restricted funds			
Projector and PA Systems	4,436	(3,234)	1,202
TOTAL FUNDS	<u>35,672</u>	<u>(8,554)</u>	<u>27,118</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,976	(46,296)	(5,320)
Restricted funds			
Projector and PA Systems	-	(3,234)	(3,234)
TOTAL FUNDS	<u>40,976</u>	<u>(49,530)</u>	<u>(8,554)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.22 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	31,236	(10,182)	21,054
Restricted funds			
Projector and PA Systems	4,436	(4,436)	-
TOTAL FUNDS	<u>35,672</u>	<u>(14,618)</u>	<u>21,054</u>

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,215	(96,397)	(10,182)
Restricted funds			
Projector and PA Systems	(402)	(4,034)	(4,436)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>85,813</u>	<u>(100,431)</u>	<u>(14,618)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2024.

Martlesham Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30	-
Other trading activities		
Fundraising events	507	-
Hall hire	44,111	38,224
	<hr/>	<hr/>
	44,618	38,224
Investment income		
Deposit account interest	320	85
Charitable activities		
Grants	(131)	2,667
	<hr/>	<hr/>
Total incoming resources	44,837	40,976
 EXPENDITURE		
Charitable activities		
Rates and water	2,209	1,277
Insurance	1,420	1,344
Light and heat	11,530	7,520
Telephone	795	633
Postage and stationery	23	43
Sundries	319	278
Cleaning contractors	28,341	24,406
Maintenance and repairs	227	3,236
Window cleaning	125	150
Refuse collection	313	295
Licences and PRS	477	-
Secretarial and booking exps	1,500	1,500
Accountancy	444	420
Fire safety	210	210
Electrical testing	1,771	1,314
Bank charges	61	78
Building works	1,029	1,821
Equipment	107	5,005
	<hr/>	<hr/>
	50,901	49,530
Total resources expended	<hr/>	<hr/>
	50,901	49,530
Net expenditure	<hr/> <hr/>	<hr/> <hr/>
	(6,064)	(8,554)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 January 2024
for
Martlesham Community Hall

Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Martlesham Community Hall

Contents of the Financial Statements
for the Year Ended 31 January 2024

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Martlesham Community Hall

Report of the Trustees
for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Marc Howes FCA FCCA
Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

DWA Embery - Trustee

Independent Examiner's Report to the Trustees of
Martlesham Community Hall

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marc Howes FCA FCCA
The Institute of Chartered Accountants in England and Wales

Knights Lowe Ltd
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

27 March 2024

Martlesham Community Hall

Statement of Financial Activities
for the Year Ended 31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30	-	30	-
Charitable activities					
Hall hire		270	(401)	(131)	2,667
Other trading activities	2	44,619	(1)	44,618	38,224
Investment income	3	320	-	320	85
Total		<u>45,239</u>	<u>(402)</u>	<u>44,837</u>	<u>40,976</u>
EXPENDITURE ON					
Charitable activities					
Hall hire		50,101	800	50,901	49,530
NET INCOME/(EXPENDITURE)		(4,862)	(1,202)	(6,064)	(8,554)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,916	1,202	27,118	35,672
TOTAL FUNDS CARRIED FORWARD		<u><u>21,054</u></u>	<u><u>-</u></u>	<u><u>21,054</u></u>	<u><u>27,118</u></u>

The notes form part of these financial statements

Martlesham Community Hall

Statement of Financial Position
31 January 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	6	91	-	91	-
Debtors	7	80	-	80	125
Cash at bank		21,864	-	21,864	28,958
		<u>22,035</u>	<u>-</u>	<u>22,035</u>	<u>29,083</u>
CREDITORS					
Amounts falling due within one year	8	(981)	-	(981)	(1,965)
		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
NET CURRENT ASSETS					
		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
NET ASSETS		<u>21,054</u>	<u>-</u>	<u>21,054</u>	<u>27,118</u>
FUNDS	9				
Unrestricted funds				21,054	25,916
Restricted funds				-	1,202
TOTAL FUNDS				<u>21,054</u>	<u>27,118</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

DWA Embery - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	507	-
Hall hire	44,111	38,224
	44,618	38,224
	44,618	38,224

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	320	85
	320	85
	320	85

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Hall hire	2,667	-	2,667
Other trading activities	38,224	-	38,224
Investment income	85	-	85
	40,976	-	40,976
Total	40,976	-	40,976
EXPENDITURE ON			
Charitable activities			
Hall hire	46,296	3,234	49,530
	46,296	3,234	49,530
NET INCOME/(EXPENDITURE)	(5,320)	(3,234)	(8,554)
RECONCILIATION OF FUNDS			
Total funds brought forward	31,236	4,436	35,672
	31,236	4,436	35,672
TOTAL FUNDS CARRIED FORWARD	25,916	1,202	27,118

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

6.	STOCKS		2024	2023
			£	£
	Stocks		91	-
			<u>91</u>	<u>-</u>
7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
			£	£
	Other debtors		80	125
			<u>80</u>	<u>125</u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
			£	£
	Other creditors		981	1,965
			<u>981</u>	<u>1,965</u>
9.	MOVEMENT IN FUNDS			
			Net	At
		At 1.2.23	movement	31.1.24
		£	in funds	£
	Unrestricted funds		£	
	General fund	25,916	(4,862)	21,054
	Restricted funds			
	Projector and PA Systems	1,202	(1,202)	-
		<u>27,118</u>	<u>(6,064)</u>	<u>21,054</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	45,239	(50,101)	(4,862)
Restricted funds			
Projector and PA Systems	(402)	(800)	(1,202)
	<u>44,837</u>	<u>(50,901)</u>	<u>(6,064)</u>

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	31,236	(5,320)	25,916
Restricted funds			
Projector and PA Systems	4,436	(3,234)	1,202
TOTAL FUNDS	<u>35,672</u>	<u>(8,554)</u>	<u>27,118</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,976	(46,296)	(5,320)
Restricted funds			
Projector and PA Systems	-	(3,234)	(3,234)
TOTAL FUNDS	<u>40,976</u>	<u>(49,530)</u>	<u>(8,554)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.22 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	31,236	(10,182)	21,054
Restricted funds			
Projector and PA Systems	4,436	(4,436)	-
TOTAL FUNDS	<u>35,672</u>	<u>(14,618)</u>	<u>21,054</u>

Martlesham Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,215	(96,397)	(10,182)
Restricted funds			
Projector and PA Systems	(402)	(4,034)	(4,436)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>85,813</u>	<u>(100,431)</u>	<u>(14,618)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2024.

Martlesham Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30	-
Other trading activities		
Fundraising events	507	-
Hall hire	44,111	38,224
	<hr/>	<hr/>
	44,618	38,224
Investment income		
Deposit account interest	320	85
Charitable activities		
Grants	(131)	2,667
	<hr/>	<hr/>
Total incoming resources	44,837	40,976
 EXPENDITURE		
Charitable activities		
Rates and water	2,209	1,277
Insurance	1,420	1,344
Light and heat	11,530	7,520
Telephone	795	633
Postage and stationery	23	43
Sundries	319	278
Cleaning contractors	28,341	24,406
Maintenance and repairs	227	3,236
Window cleaning	125	150
Refuse collection	313	295
Licences and PRS	477	-
Secretarial and booking exps	1,500	1,500
Accountancy	444	420
Fire safety	210	210
Electrical testing	1,771	1,314
Bank charges	61	78
Building works	1,029	1,821
Equipment	107	5,005
	<hr/>	<hr/>
	50,901	49,530
Total resources expended	<hr/>	<hr/>
	50,901	49,530
Net expenditure	<hr/> <hr/>	<hr/> <hr/>
	(6,064)	(8,554)

This page does not form part of the statutory financial statements

MARTLESHAM COMMUNITY HALL

England & Wales - Charity number 1009602

Accounts

Chairmans Report to the Annual General Meeting

2022/23

*This report should be read in conjunction with the annual accounts
(audited financial statements)*

It has been a more conventional year for Martlesham Community Hall. In the previous two years our normal hire activity and incomes were heavily affected by coronavirus (COVID-19) pandemic restrictions on social gatherings and therefore how and when our venues were used.

Occupancy progressively improved over the reporting period. Most COVID-19 restrictions were removed from late Spring 2022. We now have good levels of occupancy again. Most of our previous regular hirers have returned and have been supplemented by some new regular hirers together with a good level of weekend party/other hires.

The grants we received for the 2021/22 period meant we entered this reporting period with a sound financial position, notwithstanding the COVID-19 pandemic disruptions. The final COVID-19-related grant payment was made during this reporting period.

Our main improvement activity in 2022/23 was a thorough refurbishment of the Community Hall:

- ceiling tile replacement
- decoration
- installation of projector and public address system

The ceiling tiles and decoration were funded from our existing reserves and the projector/PA installation was funded by an Enabling Communities Grant from Councillor Chris Blundell, on behalf of East Suffolk Council. The refurbishment work took place mainly in August - October 2022. I'd like to thank my wife Beverley for assisting me with the ceiling tile replacement - which was several days work. She was very pleased to receive the Committee's token of appreciation for her work.

The Community Hall refurbishment means that both our hire spaces are now attractively presented and both have a projector and PA for hirers to use, together with the previously installed Wi-Fi Internet access.

However, like most similar organisations, we've had a significant increase in our outgoings, due mostly to the multiple increases in electricity costs. Our venues are entirely electrically heated. We've also had notable increases in our

Martlesham Community Hall - Registered Charity 1009602

contract cleaning costs, due to general inflation and subsequent rises in minimum wage thresholds.

... over

The Management Committee decided in Autumn 2022 to raise hire charges by approximately 15% from 1 April 2023, acknowledging that a further rise may also be needed from 1 October 2023. Both David Embery (our Hall Manager & Treasurer) and I recommend we consider this at the Committee Meeting following the AGM.

We were protected from the full impact of the electricity cost increase by a two-year fixed rate deal until 31 October 2022. It is hoped that the Government's commitment to continue to subsidise business energy if/as needed until 31 March 2024 will also mitigate some of these costs. There has recently been a very encouraging substantial fall in our electricity unit costs from our supplier Scottish Power, to around half of the previous highest rates. It would have been difficult to sustain paying those rates indefinitely, without some kind of external/additional income and/or a large increase in room hire fees.

With all of the inflationary factors taken together though, it is inevitable we'll continue to use some of our financial reserves to maintain hire charges at reasonable and affordable rates in the short to medium term (i.e. through 2023/24). This is already evident below in the reduced amount carried forward (our 'balance') at the end of the 2022/23 financial year. The Management Committee will monitor our financial position closely and has agreed that - for now - any significant expenditure will be limited to important or essential items and/or work, unless it can be covered by external (e.g. grant) funding. The Treasurer will provide more details in his report.

The Management Committee is still actively seeking volunteers to assist the Chairman and Hall Manager with the management, operation and maintenance of the venues. I'm pleased to report that we have recently recruited a volunteer - Paul Calver - who will be assisting David Embery with hall management and maintenance. Welcome Paul and thanks for volunteering!

I'd like to thank David and Pat Embery for their continued hard work and dedication to Martlesham Community Hall. I'd also like to thank the Trustees and representatives who attend our Management Committee meetings, to help us administer the organisation. Together we continue to provide a good quality and affordable community asset.

Accounts Summary: 1 February 2022 to 31 January 2023

	<i>2022/23</i>	<i>2021/22</i>
Income	£42,461	£43,179
Expenditure	£51,370	£41,562

Martlesham Community Hall - Registered Charity 1009602

Funds brought forward	£36,027	£34,411
	-----	-----
Total Funds Carried Forward	£27,118	£36,027

Ian Read
Chairman
Martlesham Community Hall
4 May 2023

REGISTERED CHARITY NUMBER: 1009602

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023
FOR
MARTLESHAM COMMUNITY HALL

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL

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FOR THE YEAR ENDED 31 JANUARY 2023

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MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Marc Howes
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

Approved by order of the board of trustees on 11 April 2023 and signed on its behalf by:

DWA Embery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARTLESHAM COMMUNITY HALL**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marc Howes

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

18 April 2023

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	50
Charitable activities					
Hall hire		2,667	-	2,667	16,129
Other trading activities	2	38,224	-	38,224	26,246
Investment income	3	85	-	85	1
Total		<u>40,976</u>	<u>-</u>	<u>40,976</u>	<u>42,426</u>
EXPENDITURE ON					
Charitable activities					
Hall hire		<u>46,296</u>	<u>3,234</u>	<u>49,530</u>	<u>41,048</u>
NET INCOME/(EXPENDITURE)		(5,320)	(3,234)	(8,554)	1,378
RECONCILIATION OF FUNDS					
Total funds brought forward		31,236	4,436	35,672	34,294
TOTAL FUNDS CARRIED FORWARD		<u><u>25,916</u></u>	<u><u>1,202</u></u>	<u><u>27,118</u></u>	<u><u>35,672</u></u>

The notes form part of these financial statements

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	125	-	125	250
Cash at bank		27,756	1,202	28,958	36,027
		<u>27,881</u>	<u>1,202</u>	<u>29,083</u>	<u>36,277</u>
CREDITORS					
Amounts falling due within one year	7	(1,965)	-	(1,965)	(605)
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
NET CURRENT ASSETS					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
NET ASSETS					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
FUNDS					
	8				
Unrestricted funds				25,916	31,236
Restricted funds				<u>1,202</u>	<u>4,436</u>
TOTAL FUNDS					
				<u>27,118</u>	<u>35,672</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2023 and were signed on its behalf by:

DWA Embery - Trustee

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hall hire	38,224	26,246

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	85	1

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50	-	50
Charitable activities			
Hall hire	10,096	6,033	16,129
Other trading activities	26,246	-	26,246
Investment income	1	-	1
Total	<u>36,393</u>	<u>6,033</u>	<u>42,426</u>
EXPENDITURE ON			
Charitable activities			
Hall hire	<u>39,451</u>	<u>1,597</u>	<u>41,048</u>
NET INCOME/(EXPENDITURE)	(3,058)	4,436	1,378
RECONCILIATION OF FUNDS			
Total funds brought forward	34,294	-	34,294

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	31,236	4,436	35,672
	<u> </u>	<u> </u>	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Other debtors	125	250
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Other creditors	1,965	605
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	31,236	(5,320)	25,916
Restricted funds			
Projector and PA Systems	4,436	(3,234)	1,202
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	35,672	(8,554)	27,118
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	40,976	(46,296)	(5,320)
Restricted funds			
Projector and PA Systems	-	(3,234)	(3,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	40,976	(49,530)	(8,554)
	<u> </u>	<u> </u>	<u> </u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	34,294	(3,058)	31,236
Restricted funds			
Projector and PA Systems	-	4,436	4,436
TOTAL FUNDS	<u>34,294</u>	<u>1,378</u>	<u>35,672</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,393	(39,451)	(3,058)
Restricted funds			
Projector and PA Systems	6,033	(1,597)	4,436
TOTAL FUNDS	<u>42,426</u>	<u>(41,048)</u>	<u>1,378</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	34,294	(8,378)	25,916
Restricted funds			
Projector and PA Systems	-	1,202	1,202
TOTAL FUNDS	<u>34,294</u>	<u>(7,176)</u>	<u>27,118</u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,369	(85,747)	(8,378)
Restricted funds			
Projector and PA Systems	6,033	(4,831)	1,202
TOTAL FUNDS	<u>83,402</u>	<u>(90,578)</u>	<u>(7,176)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

MARTLESHAM COMMUNITY HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	50
Other trading activities		
Hall hire	38,224	26,246
Investment income		
Deposit account interest	85	1
Charitable activities		
Grants	2,667	16,129
Total incoming resources	<u>40,976</u>	<u>42,426</u>
 EXPENDITURE		
Charitable activities		
Rates and water	1,277	481
Insurance	1,344	1,166
Light and heat	7,520	5,780
Telephone	633	433
Postage and stationery	43	63
Sundries	278	479
Cleaning contractors	24,406	14,523
Cleaning materials	-	438
Maintenance and repairs	3,236	1,938
Window cleaning	150	100
Refuse collection	295	254
Licences and PRS	-	477
Secretarial and booking exps	1,500	1,300
Accountancy	420	396
Fire safety	210	210
Electrical testing	1,314	553
Bank charges	78	99
Building works	1,821	8,926
Equipment	5,005	3,432
	<u>49,530</u>	<u>41,048</u>
Total resources expended	<u>49,530</u>	<u>41,048</u>
Net (expenditure)/income	<u>(8,554)</u>	<u>1,378</u>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1009602

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023
FOR
MARTLESHAM COMMUNITY HALL

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

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Detailed Statement of Financial Activities	11

MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Marc Howes
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

Approved by order of the board of trustees on 11 April 2023 and signed on its behalf by:

DWA Embery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARTLESHAM COMMUNITY HALL**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marc Howes

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

18 April 2023

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	50
Charitable activities					
Hall hire		2,667	-	2,667	16,129
Other trading activities	2	38,224	-	38,224	26,246
Investment income	3	85	-	85	1
Total		<u>40,976</u>	<u>-</u>	<u>40,976</u>	<u>42,426</u>
EXPENDITURE ON					
Charitable activities					
Hall hire		<u>46,296</u>	<u>3,234</u>	<u>49,530</u>	<u>41,048</u>
NET INCOME/(EXPENDITURE)		(5,320)	(3,234)	(8,554)	1,378
RECONCILIATION OF FUNDS					
Total funds brought forward		31,236	4,436	35,672	34,294
TOTAL FUNDS CARRIED FORWARD		<u><u>25,916</u></u>	<u><u>1,202</u></u>	<u><u>27,118</u></u>	<u><u>35,672</u></u>

The notes form part of these financial statements

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL POSITION

31 JANUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	125	-	125	250
Cash at bank		27,756	1,202	28,958	36,027
		<u>27,881</u>	<u>1,202</u>	<u>29,083</u>	<u>36,277</u>
CREDITORS					
Amounts falling due within one year	7	(1,965)	-	(1,965)	(605)
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
NET CURRENT ASSETS					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
NET ASSETS					
		<u>25,916</u>	<u>1,202</u>	<u>27,118</u>	<u>35,672</u>
FUNDS					
	8				
Unrestricted funds				25,916	31,236
Restricted funds				<u>1,202</u>	<u>4,436</u>
TOTAL FUNDS					
				<u>27,118</u>	<u>35,672</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2023 and were signed on its behalf by:

DWA Embery - Trustee

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hall hire	38,224	26,246

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	85	1

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50	-	50
Charitable activities			
Hall hire	10,096	6,033	16,129
Other trading activities	26,246	-	26,246
Investment income	1	-	1
Total	<u>36,393</u>	<u>6,033</u>	<u>42,426</u>
EXPENDITURE ON			
Charitable activities			
Hall hire	<u>39,451</u>	<u>1,597</u>	<u>41,048</u>
NET INCOME/(EXPENDITURE)	(3,058)	4,436	1,378
RECONCILIATION OF FUNDS			
Total funds brought forward	34,294	-	34,294

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	31,236	4,436	35,672
	<u> </u>	<u> </u>	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Other debtors	125	250
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Other creditors	1,965	605
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	31,236	(5,320)	25,916
Restricted funds			
Projector and PA Systems	4,436	(3,234)	1,202
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	35,672	(8,554)	27,118
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	40,976	(46,296)	(5,320)
Restricted funds			
Projector and PA Systems	-	(3,234)	(3,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	40,976	(49,530)	(8,554)
	<u> </u>	<u> </u>	<u> </u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	34,294	(3,058)	31,236
Restricted funds			
Projector and PA Systems	-	4,436	4,436
TOTAL FUNDS	<u>34,294</u>	<u>1,378</u>	<u>35,672</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,393	(39,451)	(3,058)
Restricted funds			
Projector and PA Systems	6,033	(1,597)	4,436
TOTAL FUNDS	<u>42,426</u>	<u>(41,048)</u>	<u>1,378</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	34,294	(8,378)	25,916
Restricted funds			
Projector and PA Systems	-	1,202	1,202
TOTAL FUNDS	<u>34,294</u>	<u>(7,176)</u>	<u>27,118</u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,369	(85,747)	(8,378)
Restricted funds			
Projector and PA Systems	6,033	(4,831)	1,202
TOTAL FUNDS	<u>83,402</u>	<u>(90,578)</u>	<u>(7,176)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

MARTLESHAM COMMUNITY HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	50
Other trading activities		
Hall hire	38,224	26,246
Investment income		
Deposit account interest	85	1
Charitable activities		
Grants	2,667	16,129
Total incoming resources	<u>40,976</u>	<u>42,426</u>
 EXPENDITURE		
Charitable activities		
Rates and water	1,277	481
Insurance	1,344	1,166
Light and heat	7,520	5,780
Telephone	633	433
Postage and stationery	43	63
Sundries	278	479
Cleaning contractors	24,406	14,523
Cleaning materials	-	438
Maintenance and repairs	3,236	1,938
Window cleaning	150	100
Refuse collection	295	254
Licences and PRS	-	477
Secretarial and booking exps	1,500	1,300
Accountancy	420	396
Fire safety	210	210
Electrical testing	1,314	553
Bank charges	78	99
Building works	1,821	8,926
Equipment	5,005	3,432
	<u>49,530</u>	<u>41,048</u>
Total resources expended	<u>49,530</u>	<u>41,048</u>
Net (expenditure)/income	<u><u>(8,554)</u></u>	<u><u>1,378</u></u>

This page does not form part of the statutory financial statements

MARTLESHAM COMMUNITY HALL

England & Wales - Charity number 1009602

Accounts

Annual Report to the Charity Commission

Year 2021/2022

*This report should be read in conjunction with the annual accounts
(Report of the Trustees and Unaudited Financial Statements) following.*

It has been another unusual year for Martlesham Community Hall and its Management Committee, due to the restrictions placed on our normal hire activities by the continuing coronavirus (COVID-19) global pandemic.

The Richards Room was closed to hires from December 2020 until 17 May 2021 due to COVID-19. The Community Hall was similarly closed from December 2020 until 21 June 2021. However, the Community Hall was hired from mid-February 2021 until the end of May 2021 by Suffolk County Council Public Health, for use as a COVID-19 Community Test Centre.

During the enforced closures we applied for and received a number of government COVID-19 grants, under the Local Restrictions Support Grant, Closed Business Lockdown Payment and Restart Grant schemes. The payments were made via East Suffolk Council.

Both venues have been open for hire since 21 June 2021, though subject to the prevailing mandatory COVID-19 social distancing etc. regulations until 28 January this year. At the time of writing, occupancy has increased gratifyingly towards pre COVID-19 levels, with a welcome increase in the higher revenue weekend hires since 28 January.

Thus our income for 2021/22 has been a combination of grant money and normal hire income. The Management Committee remain very appreciative of all grants and donations received. Consequently, we currently have a sound financial position and the ability to fund refurbishment and maintenance work, in spite of the pandemic.

Accounts Summary

<u>Accounts 1 February 2021 to 31 January 2022</u>	<u>2021/22</u>	<u>2020/21</u>
Income	£42,426	£43,539
Expenditure	£41,048	£19,722
Funds brought forward	£34,294	£10,477
	-----	-----
Total Funds Carried Forward	£35,672	£34,294

Earlier this year we agreed to hold the hire rates for a further year. i.e. until Spring 2023. We intend to carry out a thorough review of hire rates and categories during the summer and have already clearly signalled that rates will need to rise from Spring 2023. This is primarily due to the recent substantial increases (and further expected increases) in electricity prices, since both the Richards Room and Community Hall are electrically heated. We do have a 2-year fixed-rate electricity deal which will mitigate increases somewhat, but this will end in October 2022.

The Richards Room was fully refurbished during Spring 2021 for the 17 May reopening. A generous donation from local charity Martlesham Community Council enabled us to replace the damaged room and toilet flooring. An East Suffolk Council 'Bounce Back Fund' grant, funded a fixed projector and PA system in the room. The suspended ceiling tiles and cupboard doors were replaced and the room was redecorated. Feedback about the improvements from hirers has been very positive.

We received an Enabling Communities Grant to fund a projector and PA system for the Community Hall, thanks to Councillor Chris Blundell recommending us for this discretionary East Suffolk Council funding.

We held an initial discussion at the 2021 AGM about setting strategic goals and priorities. This was followed by further discussion at Management Committee Meetings and a draft strategy document. This was further reviewed and updated at this year's AGM. Our primary objectives remain the same as always - to develop and operate the Community Hall and Richards Room such that they remain cost-effective, useful and attractive hire spaces for the local community.

Ian Read
Chairman
Martlesham Community Hall
May 2022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022
FOR
MARTLESHAM COMMUNITY HALL

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL

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FOR THE YEAR ENDED 31 JANUARY 2022

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MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

Approved by order of the board of trustees on 21 April 2022 and signed on its behalf by:

DWA Embery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARTLESHAM COMMUNITY HALL**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan Fayers
FCA
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

27 April 2022

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50	-	50	13,000
Charitable activities					
Hall hire		10,096	6,033	16,129	18,612
Other trading activities	2	26,246	-	26,246	11,923
Investment income	3	1	-	1	4
Total		<u>36,393</u>	<u>6,033</u>	<u>42,426</u>	<u>43,539</u>
EXPENDITURE ON					
Charitable activities					
Hall hire		39,451	1,597	41,048	19,722
NET INCOME/(EXPENDITURE)		<u>(3,058)</u>	<u>4,436</u>	<u>1,378</u>	<u>23,817</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		34,294	-	34,294	10,477
TOTAL FUNDS CARRIED FORWARD		<u><u>31,236</u></u>	<u><u>4,436</u></u>	<u><u>35,672</u></u>	<u><u>34,294</u></u>

The notes form part of these financial statements

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	6	250	-	250	-
Cash at bank		31,591	4,436	36,027	34,294
		<u>31,841</u>	<u>4,436</u>	<u>36,277</u>	<u>34,294</u>
CREDITORS					
Amounts falling due within one year	7	(605)	-	(605)	-
		<u>31,236</u>	<u>4,436</u>	<u>35,672</u>	<u>34,294</u>
NET CURRENT ASSETS					
		<u>31,236</u>	<u>4,436</u>	<u>35,672</u>	<u>34,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>31,236</u>	<u>4,436</u>	<u>35,672</u>	<u>34,294</u>
NET ASSETS					
		<u>31,236</u>	<u>4,436</u>	<u>35,672</u>	<u>34,294</u>
FUNDS					
	8				
Unrestricted funds				31,236	34,294
Restricted funds				4,436	-
				<u>35,672</u>	<u>34,294</u>
TOTAL FUNDS					
				<u>35,672</u>	<u>34,294</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 April 2022 and were signed on its behalf by:

DWA Embery - Trustee

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Hall hire	26,246	11,923

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1	4

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,000	-	13,000
Charitable activities			
Hall hire	18,612	-	18,612
Other trading activities	11,923	-	11,923
Investment income	4	-	4
Total	43,539	-	43,539
EXPENDITURE ON			
Charitable activities			
Hall hire	19,722	-	19,722
NET INCOME	23,817	-	23,817
RECONCILIATION OF FUNDS			
Total funds brought forward	10,477	-	10,477

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	34,294	-	34,294
	<u> </u>	<u> </u>	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
	<u> </u>	<u> </u>
Other debtors	250	-
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
	<u> </u>	<u> </u>
Other creditors	605	-
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	34,294	(3,058)	31,236
Restricted funds			
Projector and PA Systems	-	4,436	4,436
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	34,294	1,378	35,672
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds			
General fund	36,393	(39,451)	(3,058)
Restricted funds			
Projector and PA Systems	6,033	(1,597)	4,436
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	42,426	(41,048)	1,378
	<u> </u>	<u> </u>	<u> </u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
Unrestricted funds			
General fund	10,477	23,817	34,294
	-----	-----	-----
TOTAL FUNDS	<u>10,477</u>	<u>23,817</u>	<u>34,294</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,539	(19,722)	23,817
	-----	-----	-----
TOTAL FUNDS	<u>43,539</u>	<u>(19,722)</u>	<u>23,817</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.20 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	10,477	20,759	31,236
Restricted funds			
Projector and PA Systems	-	4,436	4,436
	-----	-----	-----
TOTAL FUNDS	<u>10,477</u>	<u>25,195</u>	<u>35,672</u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,932	(59,173)	20,759
Restricted funds			
Projector and PA Systems	6,033	(1,597)	4,436
TOTAL FUNDS	<u>85,965</u>	<u>(60,770)</u>	<u>25,195</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

MARTLESHAM COMMUNITY HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	13,000
Other trading activities		
Hall hire	26,246	11,923
Investment income		
Deposit account interest	1	4
Charitable activities		
Grants	16,129	18,612
Total incoming resources	<u>42,426</u>	<u>43,539</u>
 EXPENDITURE		
Charitable activities		
Rates and water	481	560
Insurance	1,166	1,165
Light and heat	5,780	2,849
Telephone	433	575
Postage and stationery	63	90
Sundries	479	568
Cleaning contractors	14,523	9,067
Cleaning materials	438	357
Maintenance and repairs	1,938	414
Window cleaning	100	100
Refuse collection	254	123
Licences and PRS	477	479
Secretarial and booking exps	1,300	1,200
Accountancy	396	384
Fire safety	210	240
Electrical testing	553	605
Motor expenses	-	100
Bank charges	99	71
Building works	8,926	775
Equipment	3,432	-
	<u>41,048</u>	<u>19,722</u>
Total resources expended	<u>41,048</u>	<u>19,722</u>
Net income	<u>1,378</u>	<u>23,817</u>

This page does not form part of the statutory financial statements

MARTLESHAM COMMUNITY HALL

England & Wales - Charity number 1009602

Accounts

Martlesham Community Hall Management Committee
Charity Ref Number 1009602
Annual Report to the Charity Commission
Year 2020/2021
Charity Number 1009602

The Management Committee have met regularly during the past twelve months, to review the bookings, administration, maintenance, financial income and expenditure for both the Community Hall and Richards Room.

Due to the Coronavirus, both Halls closed on the 30th March 2020 and the AGM was delayed until August 2020 when a new Chairman Ian Read was appointed. Our new Chairman Ian, immediately applied his energy looking into the implications associated with the Coronavirus, by writing up the “Supplementary Conditions of Hire”, to make both halls safe for hire when the Government Lock down restrictions were relaxed.

The successful application to East Suffolk Council for a £10k Grant was awarded in April which enabled both Halls to reopen in September when the Government relaxed the Lock down restrictions. As anticipated, both Halls run at a loss until the second lock down was announced, when we closed down again in early November 2020.

During the lock down, the website site was completed and commissioned, which has already generated interest and enquires.

The external fabric of the Community Hall and Richard’s Room, is in good repair, the Richards Room was enhanced by the replacement of the double doors and the building entry doors. All statutory testing was carried out for both buildings and appropriate certificates were issued.

Accounts

1st February 2020 to 31st January 2021	2020/21	2019/20
Income for the Community Hall and Richards Room	£43,539	£39,873
Expenditure for Community Hall and Richards Room	£19,722	£45,052
Funds brought forward	£10,477	
Capital Assets from the General and Saving Accounts	£34,294	£10,477

A substantial increase in our Capital balance was achieved by a generous donation from Martlesham Community Council; Martlesham Parish Council and the Government Grant aid from East Suffolk Council. The reduced expenditure was attributed to the Coronavirus lock down, in particular due to the temporary cancellation of the Halls cleaning contract.

The Treasurer continually monitors the income and expenditure on a Cash flow chart which is issued and reviewed at the Trustee meetings held every six weeks.

The committee will continue to listen to the Parishioners comments, to ensure that the Richards Room and Community Hall continues to function as a service provider for the local Community.

REGISTERED CHARITY NUMBER: 1009602

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2020
FOR
MARTLESHAM COMMUNITY HALL

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2020

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MARTLESHAM COMMUNITY HALL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 JANUARY 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 January 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2020

Approved by order of the board of trustees on 27 April 2020 and signed on its behalf by:

DWA Embery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARTLESHAM COMMUNITY HALL**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan Fayers
FCA
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

4 May 2020

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,011	-
Other trading activities	2	38,854	37,819
Investment income	3	8	4
Total		39,873	37,823
 EXPENDITURE ON			
Charitable activities			
Hall hire		45,052	36,861
NET INCOME/(EXPENDITURE)		(5,179)	962
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,656	14,694
TOTAL FUNDS CARRIED FORWARD		10,477	15,656

The notes form part of these financial statements

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Debtors	6	1,094	504
Cash at bank		11,411	16,945
		<u>12,505</u>	<u>17,449</u>
CREDITORS			
Amounts falling due within one year	7	(2,028)	(1,793)
		<u>10,477</u>	<u>15,656</u>
NET CURRENT ASSETS			
		<u>10,477</u>	<u>15,656</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		10,477	15,656
		<u>10,477</u>	<u>15,656</u>
NET ASSETS			
		<u>10,477</u>	<u>15,656</u>
FUNDS	8		
Unrestricted funds		10,477	15,656
		<u>10,477</u>	<u>15,656</u>
TOTAL FUNDS			
		<u>10,477</u>	<u>15,656</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2020 and were signed on its behalf by:

DWA Embery - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Hall hire	38,854	37,819

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	8	4

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2020 nor for the year ended 31 January 2019.

Trustees' expenses

During the year a fuel allowance of £300 was paid to the treasurer.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	37,819
Investment income	4
Total	37,823
EXPENDITURE ON	
Charitable activities	
Hall hire	36,861
NET INCOME	962
RECONCILIATION OF FUNDS	
Total funds brought forward	14,694
TOTAL FUNDS CARRIED FORWARD	15,656

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	1,094	504

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	2,028	1,793

8. MOVEMENT IN FUNDS

	At 1.2.19	Net movement in funds	At 31.1.20
	£	£	£
Unrestricted funds			
General fund	15,656	(5,179)	10,477
TOTAL FUNDS	<u>15,656</u>	<u>(5,179)</u>	<u>10,477</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,873	(45,052)	(5,179)
TOTAL FUNDS	<u>39,873</u>	<u>(45,052)</u>	<u>(5,179)</u>

Comparatives for movement in funds

	At 1.2.18	Net movement in funds	At 31.1.19
	£	£	£
Unrestricted funds			
General fund	14,694	962	15,656
TOTAL FUNDS	<u>14,694</u>	<u>962</u>	<u>15,656</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,823	(36,861)	962
	_____	_____	_____
TOTAL FUNDS	<u>37,823</u>	<u>(36,861)</u>	<u>962</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.18 £	Net movement in funds £	At 31.1.20 £
Unrestricted funds			
General fund	14,694	(4,217)	10,477
	_____	_____	_____
TOTAL FUNDS	<u>14,694</u>	<u>(4,217)</u>	<u>10,477</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,696	(81,913)	(4,217)
	_____	_____	_____
TOTAL FUNDS	<u>77,696</u>	<u>(81,913)</u>	<u>(4,217)</u>

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2020.

MARTLESHAM COMMUNITY HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2020

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,011	-
Other trading activities		
Hall hire	38,854	37,819
Investment income		
Deposit account interest	8	4
Total incoming resources	39,873	37,823
EXPENDITURE		
Charitable activities		
Rates and water	1,294	940
Insurance	1,147	1,119
Light and heat	4,273	3,865
Telephone	607	236
Postage and stationery	236	223
Sundries	1,327	604
Cleaning contractors	22,523	20,993
Cleaning materials	1,304	1,265
Maintenance and repairs	630	387
Window cleaning	150	175
Refuse collection	358	337
Licences and PRS	456	420
Secretarial and booking exps	1,500	1,375
Accountancy	372	360
Fire safety	230	926
Electrical testing	1,584	2,244
Motor expenses	300	300
Bank charges	60	164
Building works	6,701	928
	45,052	36,861
Total resources expended	45,052	36,861
Net (expenditure)/income	(5,179)	962

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1009602

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2020
FOR
MARTLESHAM COMMUNITY HALL

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

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FOR THE YEAR ENDED 31 JANUARY 2020

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Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

MARTLESHAM COMMUNITY HALL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 JANUARY 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 January 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A Community Hall for the benefit of inhabitants of the parish of Martlesham in the county of Suffolk, without distinction of political, religious or other opinions. Including use for meetings, lectures and classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1009602

Principal address

9 York Road
Martlesham Heath
Ipswich
Suffolk
IP5 3TL

Trustees

Mrs J M Burrows
Mrs S Lisette
M P Shakespeare
DWA Embery
Mrs B M Gibbs
M L Cook
I M Read

Independent Examiner

Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

MARTLESHAM COMMUNITY HALL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2020

Approved by order of the board of trustees on 27 April 2020 and signed on its behalf by:

DWA Embery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARTLESHAM COMMUNITY HALL**

Independent examiner's report to the trustees of Martlesham Community Hall

I report to the charity trustees on my examination of the accounts of Martlesham Community Hall (the Trust) for the year ended 31 January 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan Fayers
FCA
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

4 May 2020

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,011	-
Other trading activities	2	38,854	37,819
Investment income	3	8	4
Total		39,873	37,823
EXPENDITURE ON			
Charitable activities			
Hall hire		45,052	36,861
NET INCOME/(EXPENDITURE)		(5,179)	962
RECONCILIATION OF FUNDS			
Total funds brought forward		15,656	14,694
TOTAL FUNDS CARRIED FORWARD		10,477	15,656

The notes form part of these financial statements

MARTLESHAM COMMUNITY HALL

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2020

		2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS	Notes		
Debtors	6	1,094	504
Cash at bank		11,411	16,945
		<u>12,505</u>	<u>17,449</u>
CREDITORS			
Amounts falling due within one year	7	(2,028)	(1,793)
		<u>10,477</u>	<u>15,656</u>
NET CURRENT ASSETS			
		<u>10,477</u>	<u>15,656</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,477	15,656
		<u>10,477</u>	<u>15,656</u>
NET ASSETS		<u>10,477</u>	<u>15,656</u>
FUNDS	8		
Unrestricted funds		10,477	15,656
TOTAL FUNDS		<u>10,477</u>	<u>15,656</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2020 and were signed on its behalf by:

DWA Embery - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans with related parties.

Debt instruments that are payable or receivable within one year, such as trade payables or receivables, are measured at the undiscounted amount of the cash or other consideration expected to be paid or received. Debt instruments that are repayable or receivable after one year are initially measured at the present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each financial year for evidence of impairment. If objective evidence of impairment is found an impairment loss is recognised in the Income Statement.

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Hall hire	38,854	37,819

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	8	4

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2020 nor for the year ended 31 January 2019.

Trustees' expenses

During the year a fuel allowance of £300 was paid to the treasurer.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	37,819
Investment income	4
Total	37,823
EXPENDITURE ON	
Charitable activities	
Hall hire	36,861
NET INCOME	962
RECONCILIATION OF FUNDS	
Total funds brought forward	14,694
TOTAL FUNDS CARRIED FORWARD	15,656

MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

8. MOVEMENT IN FUNDS - continued

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MARTLESHAM COMMUNITY HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2020

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2020.

MARTLESHAM COMMUNITY HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2020

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