

Charity registration number 1090348

Company registration number 04291929 (England and Wales)

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mr B Worthington MBE  
Mr A J Young  
Ms P R Ballam  
Mr M Pope  
Mr R D M Gray  
Mr A L Warman  
Mr J Clarke

**Charity number**

1090348

**Company number**

04291929

**Registered office**

17 Amwell End  
Ware  
Hertfordshire  
SG12 9HP

**Independent examiner**

Gary Howard FCA  
Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

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**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

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**THE WARE DRILL HALL ASSOCIATION LIMITED  
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's [governing document], the Companies Act 2006 and "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**

The objects of the company as stated in the Memorandum and Articles of Association are:

- To promote for the benefit of the inhabitants of Ware and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare and for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To secure the establishment of a centre and to maintain and manage the same whether alone or in co-operation with any local authority or other person or body in furtherance of these objects.

The principal activity of the company is the operation of the Drill Hall in Ware for the benefit of the local community as a venue for sports, arts and general community use. The Lease of the Hall is made possible under a lease granted by East Hertfordshire District Council (E.H.D.C.). Any surplus generated by the charity will be retained to meet exceptional expenditure and to assist with the development of the facility.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

**Achievements and performance**

The company ("the Charity") is responsible for the operation of Ware Drill Hall which has continued to be available to the wider local community for hire.

The Drill Hall continues to change the types of bookings.

- Weekdays: This is largely the same with Sports and other local community bookings.
- Weekends: this is more one-off Arts and Culture bookings and free space is then filled with children's party bookings, charity functions like Uncle Funk for the Rotary Club and private functions.

The Drill Hall is well booked however, the Hall will need to advertise its unique size and location to ensure the Arts and Culture bookings grow.

James Reed continues to provide professional caretaking services on a self-employed basis. He has expressed that longer term, he would like to be employed by the Drill Hall.

Belinda Nuttall has been employed as the Premises Manager from January 2023. Belinda lives in the local area and has a wealth of community experience as a self-employed fitness professional and also working within Leisure Management in Ware. She has a wide range of skills that are transferable to benefit the Drill Hall with future developments.

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The financial year 2022/2023 has been spent looking for ways to increase revenue, reduce costs and keep working towards the implementation of the Feasibility Study that was completed in July 2002. Progress has been made with the development of the new rehearsal space in the service yard of the hall, funding is being sourced to have the badminton lines repainted, the plan to install 2 Digital Notice Boards on the exterior of the building is also in process. New energy contracts have been negotiated and signed and a 10% to 20% cost increase to hire charges has been implemented in September 2023. New terms and conditions of hire have also been written and distributed to all hirers.

In the month of December and part of January the Drill Hall was exclusively hired to Hertford Theatre to run their winter production, the Snowsmith while they rebuild the new theatre in Hertford. This generated a large income for the hall although our regular hires had to find alternative venues for the period. All regular hires returned after the residency.

The flat has not been inhabited since the previous Caretaker left in April 2022. In July 2023 the Association engaged Hertford Planning Services to provide the professional planning/architectural services relating to the preparation of design scheme drawings for the various work proposed and submission of applications to East Herts District Council. Plans are to be drawn to change the caretakers flat to an independent residential dwelling and to build a studio extension where the old garage is now. Initial plans/drawings were received in September 2023.

The contract for Peninsula was renegotiated to be for Health and Safety only, not to include HR services and a Health and Safety visit was scheduled for the end of 2023.

**Financial review**

During the period the Charity operated successfully, generating bookings income for the Hall of £72,471 (2022: £59,731). There was no grant income received in the year (2022: £12,559 received from local authorities to assist the Charity in its recovery from Covid).

Charitable expenditure for the year was £101,113 (2022: £94,881) which is comparable with previous years with the main reason for the increase being due to a higher utility bills in the year.

Overall, the charity achieved a net deficit for the year of £27,344 (2022: deficit of £22,217) and unrestricted reserves of £88,472 available to carry forward.

**Reserves policy**

The trustees will seek to build sustainable unrestricted reserves to a level sufficient to provide financial stability, meet exceptional expenditure and to assist with any future development of the facility.

**Risk management**

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Plans for future periods**

Subject to availability of funds the charity plans to:

1. Continue to work towards the conclusion of the Ware Drill Hall Feasibility Plan including a new rehearsal studio space and a change of use of the caretakers flat.
2. To accept James Reed on payroll
3. To increase weekend bookings
4. To have the badminton lines repainted
5. To increase revenue for the Hanbury Room
6. To have the Digital Noticeboards on the front of the building
7. To renovate/refresh the toilet facilities.
8. To make sure the facility is fully compliant with all aspects of Health and Safety.
9. To apply for funding to purchase the tiered seating system.
10. To improve the bar facility for larger weekend hires

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**Structure, governance and management**

The charitable company is a company limited by guarantee of the members to a maximum of £1 each and was incorporated on 21 September 2001. The company is also a registered charity and gained charitable status on 31 January 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Worthington MBE

Mr A J Young

Ms P R Ballam

Mr M Pope

Ms J J Taylor

(Resigned 31 August 2023)

Mr R D M Gray

Mr A L Warman

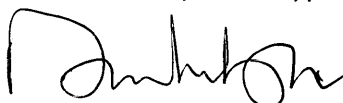
Mr J Clarke

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

The board of trustees, which has at least four members, meets regularly to administer the charity. The trustees are appointed in accordance with the company's memorandum and articles of association.

New trustees are asked to familiarise themselves on the duties and responsibilities of being a trustee in accordance with the guidance provided by the Charity Commission in England and Wales.

The trustees report was approved by the Board of Trustees.



Mr B Worthington MBE

**Trustee**

25 June 2024

**THE WARE DRILL HALL ASSOCIATION LIMITED  
(A CHARITABLE COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE WARE DRILL HALL ASSOCIATION LIMITED**

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I report to the trustees on my examination of the financial statements of The Ware Drill Hall Association Limited (the charitable company) for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



**Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

Dated: 25 June 2024

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Voluntary income	3	259	-	259	12,784	-	12,784
Charitable activities	4	72,471	-	72,471	59,731	-	59,731
Investments	5	1,039	-	1,039	149	-	149
<b>Total income</b>		<b>73,769</b>	<b>-</b>	<b>73,769</b>	<b>72,664</b>	<b>-</b>	<b>72,664</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	97,491	3,622	101,113	91,259	3,622	94,881
<b>Net expenditure for the year/</b>							
<b>Net movement in funds</b>		<b>(23,722)</b>	<b>(3,622)</b>	<b>(27,344)</b>	<b>(18,595)</b>	<b>(3,622)</b>	<b>(22,217)</b>
Fund balances at 1 October 2022		112,194	16,058	128,252	130,789	19,680	150,469
<b>Fund balances at 30 September 2023</b>		<b>88,472</b>	<b>12,436</b>	<b>100,908</b>	<b>112,194</b>	<b>16,058</b>	<b>128,252</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 30 SEPTEMBER 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		48,787		58,048
<b>Current assets</b>					
Debtors	11	7,476		4,901	
Cash at bank and in hand		61,631		88,254	
		69,107		93,155	
<b>Creditors: amounts falling due within one year</b>	12	(16,986)		(22,951)	
Net current assets			52,121		70,204
<b>Total assets less current liabilities</b>			100,908		128,252
<b>Income funds</b>					
Restricted funds	14		12,436		16,058
Unrestricted funds			88,472		112,194
			100,908		128,252

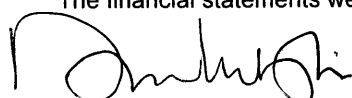
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

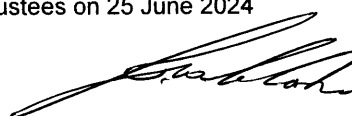
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 June 2024



Mr B Worthington MBE  
Trustee



Mr J Clarke  
Trustee

Company registration number 04291929

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1 Accounting policies**

**Charity information**

The Ware Drill Hall Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 17 Amwell End, Ware, Hertfordshire, SG12 9HP.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The charitable company have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from the hall hire and management administration fees represent amounts receivable in respect of services provided and are included in the period to which the income relates.

Income from government and other grants, whether from capital or revenue grants, is recognised when the charitable company has entitlement to the funds and any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Investment income is included when receivable.

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Irrecoverable VAT is included within the items of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The company has a policy not to capitalise individual assets acquired for a cost of less than £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	over the term of the lease
Plant and equipment	over 3 years
Fixtures and fittings	over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Limited by Guarantee**

The company is limited by guarantee without share capital. In the event of the company being wound up, each member is liable to contribute to the payment of debts and liabilities of the company as may be required, not exceeding £1.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**3 Voluntary income**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	259	225
Grants receivable	-	12,559
	<u>259</u>	<u>12,784</u>

**4 Charitable activities**

	Operation of Drill Hall	Operation of Drill Hall
	2023	2022
	£	£
Hall income	<u>72,471</u>	<u>59,731</u>

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>1,039</u>	<u>149</u>

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**6 Charitable activities**

	Operation of Drill Hall 2023 £	Operation of Drill Hall 2022 £
Staff costs	12,544	12,331
Depreciation and impairment	9,257	9,418
Advertising and marketing	844	-
Premises costs	58,154	40,876
Insurance costs	894	1,136
Office costs	3,895	2,120
Computer costs	1,371	-
Licences	1,535	2,881
General expenses	982	205
Legal and professional costs	8,789	20,996
Governance costs	2,760	4,800
Bank charges and other finance costs	88	118
	<u>101,113</u>	<u>94,881</u>
<b>Analysis by fund</b>		
Unrestricted funds	97,491	91,259
Restricted funds	3,622	3,622
	<u>101,113</u>	<u>94,881</u>
<b>Premises costs</b>		
Repairs, replacements and maintenance	8,112	18,786
Utilities	26,231	10,690
Refuse collection	1,571	1,164
Insurance	1,931	469
Cleaning and materials	1,140	3,099
Caretaker fees	19,169	6,668
	<u>58,154</u>	<u>40,876</u>

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**8 Employees**

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
Caretaker	1	1
Directors/Trustees	7	8
<b>Total</b>	<b>8</b>	<b>9</b>

**Employment costs**

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	11,850	12,194
Social security costs	694	-
Other pension costs	-	137
<b>Total</b>	<b>12,544</b>	<b>12,331</b>

There were no employees whose annual remuneration was more than £60,000.

**9 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**10 Tangible fixed assets**

	<b>Leasehold improvements £</b>	<b>Plant and equipment £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 October 2022	90,793	28,740	100,331	219,864
At 30 September 2023	90,793	28,740	100,331	219,864
<b>Depreciation and impairment</b>				
At 1 October 2022	77,030	27,343	57,447	161,820
Depreciation charged in the year	1,059	623	7,575	9,257
At 30 September 2023	78,089	27,966	65,022	171,077
<b>Carrying amount</b>				
At 30 September 2023	12,704	774	35,309	48,787
At 30 September 2022	13,763	1,397	42,888	58,048

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	6,932	3,103
Other debtors	70	-
Prepayments and accrued income	474	1,798
	<u>7,476</u>	<u>4,901</u>

**12 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Deferred income	<b>13</b>	
Trade creditors	6,387	1,378
Other creditors	1,224	3,465
Accruals	1,007	144
	8,368	17,964
	<u>16,986</u>	<u>22,951</u>

**13 Deferred income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other deferred income	6,387	1,378

Deferred income is included in the financial statements as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	6,387	1,378
Movements in the year:		
Deferred income at 1 October 2022	1,378	8,119
Released from previous periods	(1,378)	(8,119)
Resources deferred in the year	6,387	1,378
Deferred income at 30 September 2023	<u>6,387</u>	<u>1,378</u>



**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2021	Resources expended	Balance at 1 October 2022	Resources expended	Balance at 30 September 2023
	£	£	£	£	£
Curtains Fund	217	(100)	117	(100)	17
Staging Fund	7,380	(1,772)	5,608	(1,772)	3,836
Fire Alarm Fund	4,583	(1,000)	3,583	(1,000)	2,583
Auditory Experience Fund	7,500	(750)	6,750	(750)	6,000
	<u>19,680</u>	<u>(3,622)</u>	<u>16,058</u>	<u>(3,622)</u>	<u>12,436</u>

In 2014 the company received a grant of £1,000 towards the cost of curtains in the main hall.

In 2015 the company received a grant of £10,000 from the National Lottery towards the cost of new staging. In 2016 a further £7,716 was received and the asset was capitalised.

In 2015 the company received a grant of £10,000 towards the cost of a new fire alarm system.

In 2021 the company received £7,500 from the local authority towards the costs of the Auditory Experience project.

Grants of a capital nature continue to be released to the unrestricted general fund in line with the depreciation policy of the asset which was capitalised and is included within the transfer between funds.

**15 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2023 are represented by:					
Tangible assets	36,351	12,436	48,787	41,990	58,048
Current assets/(liabilities)	52,121	-	52,121	70,204	70,204
	<u>88,472</u>	<u>12,436</u>	<u>100,908</u>	<u>16,058</u>	<u>128,252</u>

**THE WARE DRILL HALL ASSOCIATION LIMITED**  
**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**16 Operating lease commitments**

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	-	1,852
	<u>          </u>	<u>          </u>

**17 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).