

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
BEECHWOOD COMMUNITY HALL TRUST LIMITED**

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

BEECHWOOD COMMUNITY HALL TRUST LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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BEECHWOOD COMMUNITY HALL TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06699232 (England and Wales)

Registered Charity number

1140943

Registered office

Beechwood Community Hall
Tarragon Road
Maidstone
Kent
ME16 ONG

Trustees

J Anithottathil
Miss K R Wheeler

Company Secretary

V F Swaminathan

Independent Examiner

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

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

.....
J Anithottathil - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEECHWOOD COMMUNITY HALL TRUST LIMITED**

Independent examiner's report to the trustees of Beechwood Community Hall Trust Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

David Muggridge

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
3 Jubilee Way
Faversham
Kent
ME13 8GD

Date:

BEECHWOOD COMMUNITY HALL TRUST LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	<u>25,604</u>	<u>13,282</u>
EXPENDITURE ON			
Charitable activities			
Maintaining Beechwood Community Hall		<u>23,947</u>	<u>16,765</u>
NET INCOME/(EXPENDITURE)		1,657	(3,483)
RECONCILIATION OF FUNDS			
Total funds brought forward		62,882	66,365
TOTAL FUNDS CARRIED FORWARD		<u><u>64,539</u></u>	<u><u>62,882</u></u>

The notes form part of these financial statements

BEECHWOOD COMMUNITY HALL TRUST LIMITED**BALANCE SHEET
30 SEPTEMBER 2022**

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	4,328	6,638
CURRENT ASSETS			
Debtors	7	1,320	899
Cash at bank		69,832	64,433
		<u>71,152</u>	<u>65,332</u>
CREDITORS			
Amounts falling due within one year	8	(10,941)	(9,088)
NET CURRENT ASSETS		<u>60,211</u>	<u>56,244</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		64,539	62,882
NET ASSETS		<u>64,539</u>	<u>62,882</u>
FUNDS	9		
Unrestricted funds		64,539	62,882
TOTAL FUNDS		<u>64,539</u>	<u>62,882</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....
J Anithottathil - Trustee

.....
K R Wheeler - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation 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.

2. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Hire of hall	25,604	13,282
	<u>25,604</u>	<u>13,282</u>

BEECHWOOD COMMUNITY HALL TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.22	30.9.21
	£	£
Depreciation - owned assets	<u>3,415</u>	<u>3,742</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>13,282</u>
EXPENDITURE ON	
Charitable activities	
Maintaining Beechwood Community Hall	<u>16,765</u>
NET INCOME/(EXPENDITURE)	<u>(3,483)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>66,365</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>62,882</u></u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2021	43,026	1,252	44,278
Additions	<u>1,105</u>	<u>-</u>	<u>1,105</u>
At 30 September 2022	<u>44,131</u>	<u>1,252</u>	<u>45,383</u>
DEPRECIATION			
At 1 October 2021	36,792	848	37,640
Charge for year	<u>3,338</u>	<u>77</u>	<u>3,415</u>
At 30 September 2022	<u>40,130</u>	<u>925</u>	<u>41,055</u>
NET BOOK VALUE			
At 30 September 2022	<u>4,001</u>	<u>327</u>	<u>4,328</u>
At 30 September 2021	<u><u>6,234</u></u>	<u><u>404</u></u>	<u><u>6,638</u></u>

BEECHWOOD COMMUNITY HALL TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	1,320	899
	<u>1,320</u>	<u>899</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Other creditors	1,922	1,921
Deferred income	125	617
Accrued expenses	8,894	6,550
	<u>10,941</u>	<u>9,088</u>

9. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	62,882	1,657	64,539
	<u>62,882</u>	<u>1,657</u>	<u>64,539</u>
TOTAL FUNDS	<u>62,882</u>	<u>1,657</u>	<u>64,539</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,604	(23,947)	1,657
	<u>25,604</u>	<u>(23,947)</u>	<u>1,657</u>
TOTAL FUNDS	<u>25,604</u>	<u>(23,947)</u>	<u>1,657</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	66,365	(3,483)	62,882
	<u>66,365</u>	<u>(3,483)</u>	<u>62,882</u>
TOTAL FUNDS	<u>66,365</u>	<u>(3,483)</u>	<u>62,882</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. 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	13,282	(16,765)	(3,483)
	<u>13,282</u>	<u>(16,765)</u>	<u>(3,483)</u>
TOTAL FUNDS	<u>13,282</u>	<u>(16,765)</u>	<u>(3,483)</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	66,365	(1,826)	64,539
	<u>66,365</u>	<u>(1,826)</u>	<u>64,539</u>
TOTAL FUNDS	<u>66,365</u>	<u>(1,826)</u>	<u>64,539</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	38,886	(40,712)	(1,826)
	<u>38,886</u>	<u>(40,712)</u>	<u>(1,826)</u>
TOTAL FUNDS	<u>38,886</u>	<u>(40,712)</u>	<u>(1,826)</u>

10. CAPITAL COMMITMENTS

The Trustees note that they expect to incur capital expenditure replacing the sports hall floor in the foreseeable future. This expenditure will be met from the general fund.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

BEECHWOOD COMMUNITY HALL TRUST LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Other trading activities		
Hire of hall	25,604	13,282
Total incoming resources	25,604	13,282
EXPENDITURE		
Charitable activities		
Rates and water	1,480	1,276
Insurance	650	619
Light and heat	5,502	3,237
Telephone	963	832
Sundries	1,973	940
Building maintenance	3,971	3,321
Cleaning	4,370	1,831
Fixtures and fittings	3,338	3,491
Computer equipment	77	250
	22,324	15,797
Support costs		
Information technology		
Computer software & IT	279	242
Governance costs		
Accountancy and legal fees	1,344	726
Total resources expended	23,947	16,765
Net income/(expenditure)	1,657	(3,483)

This page does not form part of the statutory financial statements