

REGISTERED COMPANY NUMBER: 06699232 (England and Wales)
REGISTERED CHARITY NUMBER: 1140943

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
BEECHWOOD COMMUNITY HALL TRUST LIMITED**

Ackland Webb Ltd
Chartered Certified Accountants
Suite 1, First Floor
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Kent
ME13 8GD

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BEECHWOOD COMMUNITY HALL TRUST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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 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).

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 2023.

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 2023**

		30.9.23 Unrestricted fund £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	<u>33,343</u>	<u>25,604</u>
EXPENDITURE ON			
Raising funds	3	815	-
Charitable activities			
Maintaining Beechwood Community Hall		<u>24,395</u>	<u>23,947</u>
Total		<u>25,210</u>	<u>23,947</u>
NET INCOME		8,133	1,657
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>64,539</u>	<u>62,882</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>72,672</u></u>	<u><u>64,539</u></u>

The notes form part of these financial statements

BEECHWOOD COMMUNITY HALL TRUST LIMITED**BALANCE SHEET
30 SEPTEMBER 2023**

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
FIXED ASSETS			
Tangible assets	7	827	4,328
CURRENT ASSETS			
Debtors	8	6,727	1,320
Cash at bank		73,724	69,832
		<u>80,451</u>	<u>71,152</u>
CREDITORS			
Amounts falling due within one year	9	(8,606)	(10,941)
		<u>71,845</u>	<u>60,211</u>
NET CURRENT ASSETS			
		<u>71,845</u>	<u>60,211</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,672</u>	<u>64,539</u>
NET ASSETS		<u>72,672</u>	<u>64,539</u>
FUNDS	10		
Unrestricted funds		72,672	64,539
TOTAL FUNDS		<u>72,672</u>	<u>64,539</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2023**

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 exemption 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

	30.9.23	30.9.22
	£	£
Hire of hall	33,343	25,604
	<u>33,343</u>	<u>25,604</u>

BEECHWOOD COMMUNITY HALL TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023****3. RAISING FUNDS****Investment management costs**

	30.9.23	30.9.22
	£	£
Administrative expenses	815	-
	<u>815</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	3,501	3,415
	<u>3,501</u>	<u>3,415</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	25,604
EXPENDITURE ON	
Charitable activities	
Maintaining Beechwood Community Hall	23,947
NET INCOME	1,657
RECONCILIATION OF FUNDS	
Total funds brought forward	62,882
TOTAL FUNDS CARRIED FORWARD	<u>64,539</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2022 and 30 September 2023	44,131	1,252	45,383
DEPRECIATION			
At 1 October 2022	40,130	925	41,055
Charge for year	3,338	163	3,501
At 30 September 2023	43,468	1,088	44,556
NET BOOK VALUE			
At 30 September 2023	663	164	827
At 30 September 2022	4,001	327	4,328

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade debtors	6,727	1,320

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Other creditors	-	1,922
Deferred income	-	125
Accrued expenses	8,606	8,894
	8,606	10,941

10. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	64,539	8,133	72,672
TOTAL FUNDS	64,539	8,133	72,672

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,343	(25,210)	8,133
TOTAL FUNDS	33,343	(25,210)	8,133

10. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>62,882</u>	<u>1,657</u>	<u>64,539</u>

Comparative 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
TOTAL FUNDS	<u>25,604</u>	<u>(23,947)</u>	<u>1,657</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	62,882	9,790	72,672
TOTAL FUNDS	<u>62,882</u>	<u>9,790</u>	<u>72,672</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	58,947	(49,157)	9,790
TOTAL FUNDS	<u>58,947</u>	<u>(49,157)</u>	<u>9,790</u>

11. 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.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

BEECHWOOD COMMUNITY HALL TRUST LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Hire of hall	33,343	25,604
Total incoming resources	<u>33,343</u>	<u>25,604</u>
EXPENDITURE		
Investment management costs		
Administrative expenses	815	-
Charitable activities		
Rates and water	1,528	1,480
Insurance	620	650
Light and heat	9,743	5,502
Telephone	849	963
Sundries	1,169	1,973
Building maintenance	3,048	3,971
Cleaning	2,458	4,370
Fixtures and fittings	3,338	3,338
Computer equipment	164	77
	<u>22,917</u>	<u>22,324</u>
Support costs		
Information technology		
Computer software & IT	30	279
Governance costs		
Accountancy and legal fees	<u>1,448</u>	<u>1,344</u>
Total resources expended	<u>25,210</u>	<u>23,947</u>
Net income	<u><u>8,133</u></u>	<u><u>1,657</u></u>

This page does not form part of the statutory financial statements