WESTBOURNE HALL COMMUNITY TRUST

England & Wales · Charity number 1151658

Details

Other names	WESTBOURNE HALL
Status	Registered
Legal form	Charitable company
Company number	07265480
Registered	2013-04-17
Register	View on the Charity Commission register

Contact

Address	Westbourne Hall Community Centre 59 Westbourne Road West Kirby Wirral CH48 4DQ
Phone	07749724502
Email	westbournehall@gmail.com
Website	www.westbournehall.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO FURTHER OR BENEFIT THE RESIDENTS OF WEST KIRBY AND THE NEIGHBOURHOOD AND OTHER DISTRICTS THE TRUSTEES SHALL DEEM APPROPRIATE, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS 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 FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: To provide welcoming,safe environment for the community, reflecting local needs and aspirations; contribute to health and well-being of all ages and abilities; develop premises and facilities;work co-operatively with local partners and affiliated groups.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£83,821	£61,731	-	-
2024-05-31	£49,033	£52,109	-	-
2023-05-31	£39,199	£51,326	-	-
2022-05-31	£36,313	£51,374	-	-
2021-05-31	£42,753	£41,073	-	-

Trustees

Name	Role	Appointed
Gareth Andrew Jones	Chair	2014-09-01
CYNTHIA ECCLES		2014-04-24
Carol Ann Brookshaw		2021-12-08
DAVID RICHARD WADE		2013-04-12
Graham Aspinall		2024-12-04
JENNIFER ANN MORLEY		2014-09-01
Paula Audrey Goodwin		2025-11-25
Sandra Kim Aspinall		2023-12-04
Simon James EVANS		2016-11-22

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WESTBOURNE HALL COMMUNITY TRUST

England & Wales - Charity number 1151658

Accounts

Charity registration number 1151658 (England and Wales)

Company registration number 07265480

WESTBOURNE HALL COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status	Charitable company limited by guarantee
Trustees	David Wade Cynthia Eccles Jennifer Morley Gareth Jones Simon Evans Carol Brookshaw Sandra Kim Aspinall Graham Aspinall Paula Goodwin
Charity number	1151658
Company number	07265480
Registered office	Westbourne Hall Community Centre Westbourne Road West Kirby Wirral CH48 4DQ
Independent examiner	Stephen Leonard FCCA Counting for Communities Ltd 16 Holmwood Drive Liverpool L37 1PQ
Bankers	Unity Trust Bank PLC 9 Brindley Place Birmingham B1 2HB COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET

WESTBOURNE HALL COMMUNITY TRUST

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2025.

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 charity'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

a. Policies and objectives
The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, without distinction of sex, sexual orientation, race, or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives
We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income
In the year ended 31 May 2025 the charity generated £75,990 (2024: £42,337) from community hall hire, up 79% on the previous year. Additional income of £3,000 was also received from Wirral Council to compensate for the loss of hall hire income in the previous accounting period due to the Council's restoration programme on the Ashton Park lake.

The increase in income in 24-25 was mainly due to the hall being the temporary base for West Kirby's community banking hub, which has subsequently moved to a new permanent site from August 2025. Income generated in the year from the banking hub was £34,218.

Other income has been generated in the year from donations, fundraising, and interest, including a very generous £1,000 donation from hall users the Wirral Community Theatre.

Continuing efforts have also been made to manage costs as much as possible, and the board are pleased to report an overall surplus in the year of £22,090 (2024: deficit of £3,076).

Staffing
Our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, remained highly committed in the year and their efforts in managing the hall and improving the facilities for users were once again very much appreciated by the Board. Their hard work and management of the hall has helped us to move back to an annual surplus position, and the board reviewed and agreed a revised pay structure with effect from April 2025.

Policies and Procedures
In prior years there has been a re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

We continue to monitor our hall charges in order to help ensure that the charity can continue to cover its operating costs in future years.

Marketing
It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

Building Improvement Projects
Further funds have been allocated this year for maintenance and development projects to maintain and improve the facilities for Hall users, of which £6,714 (2024: £2,337) is included within the reported surplus for the year. Transfers have also been made to the maintenance fund from general funds of £12,000 (2024: £Nil) and to the development fund of £3,000 (2024: £Nil).

b. Investment policy and performance
The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold certain amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Risk Management
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds
The balances held in Designated Funds at 31 May 2025 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds
The balance of £27,483 in respect of general unrestricted funds represents the remaining amounts retained from past activities as well as any transfers to and from designated funds. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods
The trustees are hopeful that hall income levels can be maintained to cover regular hall running costs in future periods. The additional income from the West Kirby community banking hub has been helpful to build up reserves in the short term, and although this income has now ceased there is additional available space in the hall to generate income from, and the biennial price increase is also effective from 1 September 2025.

The board will continue to plan for and undertake maintenance and development projects, which are essential to ensure the hall remains an outstanding venue for the local and wider community to enjoy.

Structure, governance and management

a. Constitution
The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees
The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. 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:

David Wade	
Cynthia Eccles	
Jennifer Morley	
Gareth Jones	
Simon Evans	
Philip Jackson	(Resigned 25 November 2025)
Carol Brookshaw	
Roger Carter	(Resigned 25 November 2025)
Sandra Kim Aspinall	
Graham Aspinall	(Appointed 4 December 2024)
Paula Goodwin	(Appointed 25 November 2025)

c. Organisational structure and decision making
Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.

Simon Evans
Trustee
Dated: 14 January 2026

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2025, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the Trustees of the charity (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.

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

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 charity as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

S. Leonard

Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 14/01/2026

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	1,037	2,001
Charitable activities	3	78,990	42,337
Other trading activities	4	391	1,134
Investments	5	3,403	3,561
Total income		83,821	49,033
Expenditure on:			
Charitable activities	6	61,731	52,109
Total expenditure		61,731	52,109
Net income/(expenditure) and movement in funds		22,090	(3,076)
Reconciliation of funds:			
Fund balances at 1 June 2024		80,621	83,697
Fund balances at 31 May 2025		102,711	80,621

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		-		-
Current assets					
Debtors	**13**	5,198		2,956	
Cash at bank and in hand		99,191		79,605	
		104,389		82,561	
Creditors: amounts falling due within one year	**14**	(1,678)		(1,940)	
Net current assets			102,711		80,621
Income funds					
Unrestricted funds					
Designated funds	**16**	75,228		66,942	
General unrestricted funds		27,483		13,679	
			102,711		80,621
			102,711		80,621

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

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 14 January 2026

Simon Evans
Trustee

Company Registration No. 07265480

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

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1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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 charity 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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.

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:

IT and other equipment	3 to 5 years straight line

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 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities 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 charity's contractual obligations expire or are discharged or cancelled.

1.9 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,037	2,001
Donations and gifts		
Wirral Community Theatre	1,000	-
The Concourse Singers	-	2,000
Other	37	1
	1,037	2,001

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hire of premises and related income	75,990	42,337
Other income	3,000	-
	78,990	42,337

4 Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	391	1,134

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,403	3,561

6 Charitable activities

	2025 £	2024 £
Staff costs	35,944	31,613
Depreciation and impairment	-	18
Premises and other direct costs	25,368	20,120
Bank charges	119	108
	61,431	51,859
Share of governance costs (see note 7)	300	250
	61,731	52,109

7 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Independent examination fee	-	300	300	250	Governance
	-	300	300	250	
Analysed between					
Charitable activities	-	300	300	250	

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	300	250
Depreciation of owned tangible fixed assets	-	18

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Facilities management and administration	2	2

Employment costs	2025	2024
	£	£
Wages and salaries	35,260	31,056
Other pension costs	684	557
	35,944	31,613

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	IT and other equipment
	£
Cost	
At 1 June 2024	1,031
At 31 May 2025	1,031
Depreciation and impairment	
At 1 June 2024	1,031
At 31 May 2025	1,031
Carrying amount	
At 31 May 2025	-

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	4,185	1,919
Prepayments and accrued income	1,013	1,037
	5,198	2,956

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,678	1,940

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	684	557

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
Maintenance Fund	42,203	-	(4,794)	12,000	49,409
Development Fund	24,739	-	(1,920)	3,000	25,819
General funds	13,679	83,821	(55,017)	(15,000)	27,483
	80,621	83,821	(61,731)	-	102,711

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
Maintenance Fund	44,540	-	(2,337)	-	42,203
Development Fund	24,739	-	-	-	24,739
General funds	14,418	49,033	(49,772)	-	13,679
	83,697	49,033	(52,109)	-	80,621

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WESTBOURNE HALL COMMUNITY TRUST

England & Wales - Charity number 1151658

Accounts

Charity registration number 1151658

Company registration number 07265480 (England and Wales)

WESTBOURNE HALL COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status	Charitable company limited by guarantee
Trustees	David Wade Cynthia Eccles Jennifer Morley Gareth Jones Simon Evans Philip Jackson Carol Brookshaw Roger Carter Sandra Kim Aspinall
Charity number	1151658
Company number	07265480
Registered office	Westbourne Hall Community Centre Westbourne Road West Kirby Wirral CH48 4DQ
Independent examiner	Stephen Leonard FCCA Counting for Communities Ltd 16 Holmwood Drive Liverpool L37 1PQ
Bankers	Unity Trust Bank PLC 9 Brindley Place Birmingham B1 2HB COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2024.

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Objectives and activities

a. Policies and objectives
The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, without distinction of sex, sexual orientation, race, or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives
We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income
In the year ended 31 May 2024 the charity generated £42,337 (2023: £36,429) from community hall hire, up 16% on the previous year, and the trustees are pleased to report that income levels have now returned to pre-covid levels. Other income has been generated in the year from donations, fundraising, and interest, including a very generous £2,000 donation from hall users the Concourse Singers.

Hall hire income in the first half of the year was directly impacted by the Wirral Council restoration programme on the Ashton Park lake, but in the second half of the year the hall income has covered running costs and the trustees have been pleased to see the hall reach a break even position. The revised scale of charges in September 2023 were generally well received, and we remain grateful for the continuing support from hall users.

Continuing efforts have also been made to manage costs as much as possible, and the overall deficit in the year is reduced to £3,076 (2023: £12,127), part of which has been funded from designated funds.

Staffing
Our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, remained highly committed in the year and their efforts in managing the hall and improving the facilities for users were once again very much appreciated by the Board. Their hard work has helped us to achieve the break-even position in the second half of 2023-24, and the board have reviewed and agreed a revised pay structure with effect from April 2024.

Policies and Procedures
In prior years there has been a re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

We continue to monitor our hall charges in order to help ensure that the charity can continue to cover its operating costs in future years.

Marketing
It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

Building Improvement Projects
Further funds have been allocated this year for maintenance and development projects to maintain and improve the facilities for Hall users, of which £2,337 (2023: £2,411) is included within the reported deficit for the year. Transfers have also been made from the maintenance fund to general funds of £Nil (2023: £15,000).

b. Investment policy and performance
The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold certain amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Risk Management
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds
The balances held in Designated Funds at 31 May 2024 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds
The balance of £13,679 in respect of general unrestricted funds represents the remaining amounts retained from past activities as well as any transfers from designated funds. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods
The trustees are hopeful that hall income levels can be maintained to cover regular hall running costs in future periods. There are separate designated funds for maintenance and development projects, and as there is a need to replace the stage lighting this may require the use of the maintenance fund in 2024-25, alongside any grant funding that can be secured for the project.

Structure, governance and management

a. Constitution
The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees
The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. 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:

David Wade	
Cynthia Eccles	
Jennifer Morley	
Gareth Jones	
Simon Evans	
Philip Jackson	
Simon Trout	(Resigned 4 December 2023)
Carol Brookshaw	
Roger Carter	
Sandra Kim Aspinall	(Appointed 4 December 2023)

c. Organisational structure and decision making
Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.

Simon Evans
Trustee
Dated: 24/2/2025

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2024, which are set out on pages 5 to 13.

Responsibilities and basis of report
As the Trustees of the charity (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 charity 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 charity'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 charity 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.

S. Leonard

Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 24/2/2025

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**2**	2,001	18
Charitable activities	**3**	42,337	36,429
Other trading activities	**4**	1,134	661
Investments	**5**	3,561	2,091
Total income		49,033	39,199
Charitable activities	**6**	52,109	51,326
Net expenditure and movement in funds		(3,076)	(12,127)
Reconciliation of funds:			
Fund balances at 1 June 2023		83,697	95,824
Fund balances at 31 May 2024		80,621	83,697

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		-		18
Current assets					
Debtors	12	2,956		4,199	
Cash at bank and in hand		79,605		81,556	
		82,561		85,755	
Creditors: amounts falling due within one year	13	1,940		2,076	
Net current assets			80,621		83,679
Total assets less current liabilities			80,621		83,697
The funds of the charity					
Unrestricted funds			80,621		83,697
			80,621		83,697

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

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 24/2/2025

Simon Evans
Trustee

Company registration number 07265480 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

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1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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 charity 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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.

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:

IT and other equipment	3 to 5 years straight line

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 charity 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 and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 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 charity'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 charity 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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,001	18
Grants receivable for core activities	-	-

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Hire of premises and related income	42,337	36,429

4 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,134	661

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,561	2,091

6 Charitable activities

	2024 £	2023 £
Staff costs	31,613	31,389
Depreciation and impairment	18	206
Premises and other direct costs	20,120	19,371
Bank charges	108	110
	51,859	51,076
Share of governance costs (see note 7)	250	250
	52,109	51,326

7 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Independent examination fee	-	250	250	250	Governance
	-	250	250	250	
Analysed between					
Charitable activities	-	250	250	250	

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Facilities management and administration	2	2

Employment costs	2024 £	2023 £
Wages and salaries	31,056	30,838
Other pension costs	557	551
	31,613	31,389

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	IT and other equipment £
Cost	
At 1 June 2023	1,031
At 31 May 2024	1,031
Depreciation and impairment	
At 1 June 2023	1,013
Depreciation charged in the year	18
At 31 May 2024	1,031
Carrying amount	
At 31 May 2024	-
At 31 May 2023	18

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,919	1,266
Prepayments and accrued income	1,037	2,933
	2,956	4,199

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,940	2,076

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
Maintenance Fund	44,540	-	(2,337)	-	42,203
Development Fund	24,739	-	-	-	24,739
General funds	14,418	49,033	(49,772)	-	13,679
	83,697	49,033	(52,109)	-	80,621

Previous year:	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
Maintenance Fund	61,951	-	(2,411)	(15,000)	44,540
Development Fund	24,739	-	-	-	24,739
General funds	9,134	39,199	(48,915)	15,000	14,418
	95,824	39,199	(51,326)	-	83,697

WESTBOURNE HALL COMMUNITY TRUST

England & Wales - Charity number 1151658

Accounts

Charity registration number 1151658

Company registration number 07265480 (England and Wales)

WESTBOURNE HALL COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status	Charitable company limited by guarantee
Trustees	David Wade Cynthia Eccles Jennifer Morley Gareth Jones Simon Evans Philip Jackson Carol Brookshaw Roger Carter Sandra Kim Aspinall
Charity number	1151658
Company number	07265480
Registered office	Westbourne Hall Community Centre Westbourne Road West Kirby Wirral CH48 4DQ
Independent examiner	Stephen Leonard FCCA Counting for Communities Ltd 16 Holmwood Drive Liverpool L37 1PQ
Bankers	Unity Trust Bank PLC 9 Brindley Place Birmingham B1 2HB COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET

WESTBOURNE HALL COMMUNITY TRUST

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 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 charity'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

a. Policies and objectives

The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, without distinction of sex, sexual orientation, race, or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives

We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income

The 2022-23 year was the first period not to be significantly impacted by covid-19 since the pandemic started, and income from the hire of the hall was close to returning to pre-covid levels, with £37,090 (2022: £23,377) generated from the hire of the hall in the year. There was no grant income in the year (2022: £12,821).

Increases in hall hire charges have previously been deferred due to covid and the cost of living crisis, but with inflationary pressures and the need to cover costs, the board agreed a revised scale of charges with effect from September 2023, and we hope that hall hire income will continue to increase in the current and future years.

Continuing efforts have also been made to manage costs as much as possible, and the deficit in the year is reduced to £12,127 (2022: £15,061), part of which has been funded from designated funds. The board hope to be able to move towards an annual break-even position in the future, with the scale charge increases starting to impact from 2023-24.

Staffing

Our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, remained highly committed in the year and their efforts in managing the hall and improving the facilities for users were once again very much appreciated by the Board.

Policies and Procedures
In prior years there has been a re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

We continue to monitor our hall charges in order to help ensure that the charity can continue to cover its operating costs in future years.

Marketing
It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

Building Improvement Projects
Further funds have been allocated this year for maintenance and development projects to maintain and improve the facilities for Hall users, of which £2,411 (2022: £4,587) is included within the reported deficit for the year. Transfers have also been made from the maintenance fund to general funds of £15,000.

b. Investment policy and performance
The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold certain amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Risk Management
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds
The balances held in Designated Funds at 31 May 2023 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds
The balance of £14,418 in respect of general unrestricted funds represents the remaining amounts retained from past activities as well as any transfers from designated funds. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods
The board agreed a revised scale of charges with effect from September 2023, with the hope that hall hire income will continue to increase in the current and future years. The board also hope to be able to move towards an annual break-even position in the future.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. 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:

David Wade	
Cynthia Eccles	
Jennifer Morley	
Gareth Jones	
Simon Evans	
Philip Jackson	
Simon Trout	(Resigned 4 December 2023)
Carol Brookshaw	
Roger Carter	
Sandra Kim Aspinall	(Appointed 4 December 2023)

c. Organisational structure and decision making

Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.

Simon Evans
Trustee
Dated: 14 February 2024

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2023, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the Trustees of the charity (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 charity 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 charity'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 charity 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.

S. Leonard

Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 14/2/2024

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	2	18	7,751	5,081	12,832
Charitable activities	3	37,090	23,377	-	23,377
Investments	4	2,091	104	-	104
Total income		39,199	31,232	5,081	36,313
Charitable activities	5	51,326	46,293	5,081	51,374
Net expenditure and movement in funds		(12,127)	(15,061)	-	(15,061)
Reconciliation of funds:					
Fund balances at 1 June 2022		95,824	110,885	-	110,885
Fund balances at 31 May 2023		83,697	95,824	-	95,824

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**10**		18		224
Current assets					
Debtors	**11**	4,199		3,637	
Cash at bank and in hand		81,556		93,934	
		85,755		97,571	
Creditors: amounts falling due within one year	**12**	2,076		1,971	
Net current assets			83,679		95,600
Total assets less current liabilities			83,697		95,824
The funds of the charity					
Unrestricted funds			83,697		95,824
			83,697		95,824

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 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 14 February 2024

Simon Evans
Trustee

Company registration number 07265480 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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 charity 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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.

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:

IT and other equipment	3 to 5 years straight line

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 charity 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 and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 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 charity'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 charity 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.

2 Income from donations and legacies

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Donations and gifts	18	-	18	11	-	11
Grant income	-	-	-	7,740	5,081	12,821
	18	-	18	7,751	5,081	12,832

2 Income from donations and legacies (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants receivable for core activities						
Covid-19 support grants - Wirral Council	-	-	-	7,740	-	7,740
Coronavirus job retention scheme grant funding	-	-	-	-	5,081	5,081
	-	-	-	7,740	5,081	12,821

3 Charitable activities

	2023 £	2022 £
Hire of premises and other income	37,090	23,377

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,091	104

5 Charitable activities

	2023	2022
	£	£
Staff costs	31,389	29,453
Depreciation and impairment	206	206
Premises and other direct costs	19,371	21,336
Bank charges	110	129
	51,076	51,124
Share of governance costs (see note 6)	250	250
	51,326	51,374
Analysis by fund		
Unrestricted funds	51,326	46,293
Restricted funds	-	5,081

6 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Independent examination fee	-	250	250	250	Governance
	-	250	250	250	
Analysed between					
Charitable activities	-	250	250	250	

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Facilities management and administration	2	2

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	30,838	28,959
Other pension costs	551	494
	31,389	29,453

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	IT and other equipment £
Cost	
At 1 June 2022	1,031
At 31 May 2023	1,031
Depreciation and impairment	
At 1 June 2022	807
Depreciation charged in the year	206
At 31 May 2023	1,013
Carrying amount	
At 31 May 2023	18
At 31 May 2022	224

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	1,266	1,362
Prepayments and accrued income	2,933	2,275
	4,199	3,637

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,076	1,971

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
Maintenance Fund	61,951	-	(2,411)	(15,000)	44,540
Development Fund	24,739	-	-	-	24,739
General funds	9,134	39,199	(48,915)	15,000	14,418
	95,824	39,199	(51,326)	-	83,697

Previous year:	At 1 June 2021	Incoming resources	Resources expended	Transfers	At 31 May 2022
	£	£	£	£	£
Maintenance Fund	65,722	-	(3,771)	-	61,951
Development Fund	25,555	-	(816)	-	24,739
General funds	19,608	31,232	(41,706)	-	9,134
	110,885	31,232	(46,293)	-	95,824

WESTBOURNE HALL COMMUNITY TRUST

England & Wales - Charity number 1151658

Accounts

Charity registration number 1151658

Company registration number 07265480 (England and Wales)

WESTBOURNE HALL COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status	Charitable company limited by guarantee
Trustees	David Wade Cynthia Eccles Jennifer Morley Gareth Jones Simon Evans Philip Jackson Simon Trout Carol Brookshaw Roger Carter
Charity number	1151658
Company number	07265480
Registered office	Westbourne Hall Community Centre Westbourne Road West Kirby Wirral CH48 4DQ
Independent examiner	Stephen Leonard FCCA Counting for Communities Ltd 16 Holmwood Drive Liverpool L37 1PQ
Bankers	Unity Trust Bank PLC 9 Brindley Place Birmingham B1 2HB COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET

WESTBOURNE HALL COMMUNITY TRUST

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2022.

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 charity'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

a. Policies and objectives

The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, without distinction of sex, sexual orientation, race, or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives

We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income

The income from the hire of the Hall was again impacted in the year-ended 31 May 2022 by covid-19, but we were able to re-open successfully and managed to generate £23,377 from the hire of the Hall in the year (2021: £994). While this is under our normal income levels, we are hopeful that income will continue to rebound and investment has been made in the year to try and ensure we can generate increased levels of income in the future.

To cover the continuing loss of income we applied for and received further Covid-19 grant support of £7,740 from Wirral Council (2021: £24,697) and managed staff costs by using the Coronavirus job retention scheme, with funding of £5,081 (2021:£16,607) received in the year. We are also extremely grateful for the donations we received.

Continuing efforts have also been made to manage Hall costs as much as possible, and as a result of the grant funding and post covid re-opening the charity has been able to restrict the deficit in the year to £15,061, part of which has been funded from designated funds (2021: surplus of £1,680).

Staffing
Our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, remained highly committed in the year and their efforts in managing the Hall and improving the facilities following the covid-19 pandemic were very much appreciated by the Board.

Policies and Procedures
In prior years there has been re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

We continue to monitor our Hall rental charges in order to help ensure that the Hall can continue to cover its operating costs in future.

Marketing
It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

Building Improvement Projects
Further funds have been allocated this year for maintenance and development projects to maintain and improve the facilities for Hall users, of which £4,587 (2021: £342) is included within the reported deficit (2021: surplus) for the year.

b. Investment policy and performance
The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold the amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. In making this assessment the Trustees have considered the impact of the Covid-19 pandemic.

b. Risk Management
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds
The balances held in Designated Funds at 31 May 2022 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds
The balance of £9,134 in respect of general unrestricted funds represents the remaining amounts retained from past activities. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods
Over time we hope to be able to be able to return to pre-pandemic levels of activity and income.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. 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:

David Wade	
Cynthia Eccles	
Jennifer Morley	
Gareth Jones	
Simon Evans	
Philip Jackson	
Simon Trout	
Carol Brookshaw	(Appointed 8 December 2021)
Roger Carter	(Appointed 8 December 2021)

c. Organisational structure and decision making

Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.

.....

Simon Evans
Trustee
Dated: 16/2/2023

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2022, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the Trustees of the charity (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 charity 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 charity'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 charity 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.

S. Leonard.

Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 16/2/2023

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	7,751	5,081	12,832	25,102	16,607	41,709
Charitable activities	3	23,377	-	23,377	994	-	994
Investments	4	104	-	104	50	-	50
Total income		31,232	5,081	36,313	26,146	16,607	42,753
Expenditure on:							
Charitable activities	5	46,293	5,081	51,374	24,466	16,607	41,073
Net (expenditure)/income for the year/ Net movement in funds		(15,061)	-	(15,061)	1,680	-	1,680
Fund balances at 1 June 2021		110,885	-	110,885	109,205	-	109,205
Fund balances at 31 May 2022		95,824	-	95,824	110,885	-	110,885

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.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		224		430
Current assets					
Debtors	10	3,637		4,794	
Cash at bank and in hand		93,934		106,706	
		97,571		111,500	
Creditors: amounts falling due within one year	11	(1,971)		(1,045)	
Net current assets			95,600		110,455
Total assets less current liabilities			95,824		110,885
Income funds					
Unrestricted funds					
Designated funds	12	86,690		91,277	
General unrestricted funds		9,134		19,608	
			95,824		110,885
			95,824		110,885

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2022.

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 16/2/2023

Simon Evans
Trustee

Company registration number 07265480

1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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 charity 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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.

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:

IT and other equipment	3 to 5 years straight line

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 charity 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 and other short-term liquid investments with original maturities of three months or less.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 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 charity'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 charity 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	11	-	11	405	-	405
Grant income	7,740	5,081	12,821	24,697	16,607	41,304
	7,751	5,081	12,832	25,102	16,607	41,709
Grants receivable for core activities						
Covid-19 support grants - Wirral Council	7,740	-	7,740	24,697	-	24,697
Coronavirus job retention scheme grant funding	-	5,081	5,081	-	16,607	16,607
	7,740	5,081	12,821	24,697	16,607	41,304

3 Charitable activities

	2022	2021
	£	£
Hire of premises and other income	23,377	994

4 Investments

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Interest receivable	104	50

5 Charitable activities

	2022	2021
	£	£
Staff costs	29,453	28,606
Depreciation and impairment	206	206
Premises and other direct costs	21,336	11,903
Bank charges	129	108
	51,124	40,823
Share of governance costs (see note 6)	250	250
	51,374	41,073
Analysis by fund		
Unrestricted funds	46,293	24,466
Restricted funds	5,081	16,607
	51,374	41,073

6 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Independent examination fee	-	250	250	250	Governance
	-	250	250	250	
Analysed between					
Charitable activities	-	250	250	250	

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Facilities management and administration	2	2

8 Employees (Continued)

Employment costs

	2022	2021
	£	£
Wages and salaries	28,959	28,136
Other pension costs	494	470
	29,453	28,606

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

9 Tangible fixed assets

	IT and other equipment
	£
Cost	
At 1 June 2021	1,031
At 31 May 2022	1,031
Depreciation and impairment	
At 1 June 2021	601
Depreciation charged in the year	206
At 31 May 2022	807
Carrying amount	
At 31 May 2022	224
At 31 May 2021	430

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

10 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Other debtors	1,362	2,640
Prepayments and accrued income	2,275	2,154
	3,637	4,794

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,971	1,045

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 June 2020	Resources expended	Balance at 1 June 2021	Resources expended	Balance at 31 May 2022
	£	£	£	£	£
Maintenance Fund	65,899	(177)	65,722	(3,771)	61,951
Development Fund	25,720	(165)	25,555	(816)	24,739
	91,619	(342)	91,277	(4,587)	86,690

WESTBOURNE HALL COMMUNITY TRUST

England & Wales - Charity number 1151658

Accounts

Charity Registration No. 1151658

Company Registration No. 07265480 (England and Wales)

WESTBOURNE HALL COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status	Charitable company limited by guarantee
Trustees	David Wade Cynthia Eccles Jennifer Morley Gareth Jones Simon Evans Philip Jackson Simon Trout Carol Brookshaw Roger Carter
Charity number	1151658
Company number	07265480
Registered office	Westbourne Hall Community Centre Westbourne Road West Kirby Wirral CH48 4DQ
Independent examiner	Stephen Leonard FCCA Counting for Communities Ltd 16 Holmwood Drive Liverpool L37 1PQ
Bankers	Unity Trust Bank PLC 9 Brindley Place Birmingham B1 2HB COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET

WESTBOURNE HALL COMMUNITY TRUST

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2021.

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 charity'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

a. Policies and objectives
The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, without distinction of sex, sexual orientation, race, or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives
We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income
The Hall was closed in late March 2020 due to the first Covid-19 lockdown, and remained closed to users until September 2020, when the staff returned part-time and worked hard to prepare the Hall for re-opening with new Covid-19 safety procedures in place. Due to further lockdowns, however, the Hall had to close again and remained closed to users for most of the remainder of the year ended 31 May 2021.

As a result of these closures the income from the hire of the Hall was significantly impacted, reducing to only £994 in the year ended 31 May 2021 compared to £38,301 in the previous year

To cover the loss in income we applied for and received further Covid-19 grant support of £24,697 from Wirral Council (2020: £10,000) and managed staff costs by using the Coronavirus job retention scheme, with funding of £16,607 (2020:£2,846) received in the year. We are also extremely grateful for the donations we received in the year of £405.

Efforts have also been made to manage Hall costs as much as possible and as a result of the grant funding and cost management the charity has been able to report a small surplus in the year of £1,680 (2020: 1,060).

Staffing
Despite being on furlough for long periods during the year ended 31 May 2021, our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, remained highly committed and their efforts in managing the Hall and improving the facilities when not on furlough were very much appreciated by the Board.

Policies and Procedures
In prior years there has been re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

Our biennial Rent Charges Review was finalised in 2020 and we considered the level of charges required in order to help ensure that the Hall can continue to cover its operating costs in future.

Marketing
It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

Building Improvement Projects
Further funds have been allocated this year for maintenance and development projects to improve the facilities for Hall users and help make them Covid-19 safe, of which £342 (2020: £2,847) are included within the reported surplus for the year.

b. Investment policy and performance
The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold the amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. In making this assessment the Trustees have considered the ongoing impact of the Covid-19 pandemic.

b. Risk Management
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds
The balances held in Designated Funds at 31 May 2021 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds
The balance of £19,608 in respect of general unrestricted funds represents the remaining amounts retained from past activities. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods

The Hall is now open again and we have been pleased to welcome back our regular users as well as new users of the Hall. Over time we hope to be able to be able to return to pre-pandemic levels of activity and income.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. 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:

David Wade	
Cynthia Eccles	
Graham Haywood	(Resigned 26 June 2020)
Jennifer Morley	
Gareth Jones	
Simon Evans	
Barbara Leach	(Resigned 23 September 2020)
Philip Jackson	
Kathryne Moore Pearce	(Resigned 3 July 2020)
Simon Trout	(Appointed 13 April 2021)
Carol Brookshaw	(Appointed 8 December 2021)
Roger Carter	(Appointed 8 December 2021)

c. Organisational structure and decision making

Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.

Simon Evans
Trustee
Dated: 29 March 2022

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2021, which are set out on pages 5 to 14.

Responsibilities and basis of report

As the Trustees of the charity (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 charity 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 charity'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 charity 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.

S. Leonard

Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 29-3-22

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	25,102	16,607	41,709	10,751	2,846	13,597
Charitable activities	3	994	-	994	38,301	-	38,301
Other trading activities	4	-	-	-	699	-	699
Investments	5	50	-	50	492	-	492
Total income		26,146	16,607	42,753	50,243	2,846	53,089
Expenditure on:							
Raising funds	6	-	-	-	110	-	110
Charitable activities	7	24,466	16,607	41,073	49,073	2,846	51,919
Total resources expended		24,466	16,607	41,073	49,183	2,846	52,029
Net income for the year/ Net movement in funds		1,680	-	1,680	1,060	-	1,060
Fund balances at 1 June 2020		109,205	-	109,205	108,145	-	108,145
Fund balances at 31 May 2021		110,885	-	110,885	109,205	-	109,205

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.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**11**		430		636
Current assets					
Debtors	**12**	4,794		3,210	
Cash at bank and in hand		106,706		107,625	
		111,500		110,835	
Creditors: amounts falling due within one year	**13**	(1,045)		(2,266)	
Net current assets			110,455		108,569
Total assets less current liabilities			110,885		109,205
Income funds					
Unrestricted funds					
Designated funds	**15**	91,277		91,619	
General unrestricted funds		19,608		17,586	
			110,885		109,205
			110,885		109,205

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2021.

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 29 March 2022

Simon Evans
Trustee

Company Registration No. 07265480

1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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 charity 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

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.

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:

IT and other equipment	3 to 5 years straight line

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 charity 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 and other short-term liquid investments with original maturities of three months or less.

1 Accounting policies (Continued)

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 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 charity'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 charity 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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	405	-	405	751	-	751
Grant income	24,697	16,607	41,304	10,000	2,846	12,846
	25,102	16,607	41,709	10,751	2,846	13,597
Grants receivable for core activities						
Covid-19 support grants - Wirral Council	24,697	-	24,697	10,000	-	10,000
Coronavirus job retention scheme grant funding	-	16,607	16,607	-	2,846	2,846
	24,697	16,607	41,304	10,000	2,846	12,846

3 Charitable activities

	2021	2020
	£	£
Hire of premises and other income	994	38,301

4 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Fundraising events	-	699

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	50	492

6 Raising funds

	Total 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Staging fundraising events	-	110
	-	110

7 Charitable activities

	2021 £	2020 £
Staff costs	28,606	28,611
Depreciation and impairment	206	206
Premises and other direct costs	11,903	22,740
Bank charges	108	112
	40,823	51,669
Share of governance costs (see note 8)	250	250
	41,073	51,919
Analysis by fund		
Unrestricted funds	24,466	49,073
Restricted funds	16,607	2,846
	41,073	51,919

8 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Independent examination fee	-	250	250	250	Governance
	-	250	250	250	
Analysed between					
Charitable activities	-	250	250	250	

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Facilities management and administration	2	2

Employment costs	2021 £	2020 £
Wages and salaries	28,136	28,136
Other pension costs	470	475
	28,606	28,611

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

11 Tangible fixed assets

	IT and other equipment
	£
Cost	
At 1 June 2020	1,031
At 31 May 2021	1,031
Depreciation and impairment	
At 1 June 2020	395
Depreciation charged in the year	206
At 31 May 2021	601
Carrying amount	
At 31 May 2021	430
At 31 May 2020	636

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

12 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	2,640	1,111
Prepayments and accrued income	2,154	2,099
	4,794	3,210

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,045	2,266

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £470 (2020 - £475).

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 June 2019	Resources expended	Balance at 1 June 2020	Resources expended	Balance at 31 May 2021
	£	£	£	£	£
Maintenance Fund	66,846	(947)	65,899	(177)	65,722
Development Fund	27,620	(1,900)	25,720	(165)	25,555
	94,466	(2,847)	91,619	(342)	91,277