

NORTH LEIGH WAR MEMORIAL HALL

England & Wales · Charity number 1175776

Details

Status Registered

Legal form CIO

Registered 2017-11-16

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

Contact

Address North Leigh War Memorial Hall
Park Road
North Leigh
Witney

Phone 01993881245

Email annetteduffell@gmail.com

Website <http://www.northleighmemorialhall.com/>

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF NORTH LEIGH HEREINAFTER CALLED THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING USE OF MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AND THE REPAIR AND MAINTENANCE OF THE MEMORIAL CROSS IN NORTH LEIGH CHURCHYARD

Activities: The maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial cross in North Leigh Churchyard.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,961	£54,022	-	-
2024-03-31	£33,204	£52,680	-	-
2023-03-31	£30,351	£35,788	-	-
2022-03-31	£54,475	£33,163	-	-
2021-03-31	£33,844	£26,701	-	-

Trustees

Name	Role	Appointed
WENDY ANN LAURA GODDARD	Chair	2018-04-01
ANNETTE LYNN DUFFELL ACMA,CGMA		2018-04-01
Dawn Burt		2021-07-28
Jeremy Taylor		2018-06-20
Kevin Wesley Swann		2024-11-19
PAUL BURGUM		2018-04-01
Sara Dickinson		2021-07-28

NORTH LEIGH WAR MEMORIAL HALL

England & Wales - Charity number 1175776

Accounts

TRUSTEES REPORT

The trustees present their report together with the unaudited financial statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative details

Trustees at 31 March 2025 were:

Paul Burgum
Annette Duffell
Wendy Goddard
Jeremy Taylor
Dawn Burt
Sara Dickinson
Kevin Swann

These financial statements have been independently examined by Nicola Cadwallader FCCA,AIIT,CTA

Our bankers are Lloyds Bank

North Leigh War Memorial Hall Charitable Incorporated Organisation (CIO) is a registered charity with the number 1175776 formed as a CIO on 16 November 2017

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the provision and maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial Cross in North Leigh Churchyard.

Public Benefit

In setting the objectives of the Charity and planning our activities, the Trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Investments

There has been no capital investment in the financial year.

Incoming Funds

The income for the year has been very much in line with budget and expectation In November we held the festive craft fair which is a popular event and generated £1,094 towards hall funds. The film nights generated £1,623 with costs totalling £1,383 giving us a modest surplus. Hall hire in the year was £15,730 and rental income from the Youth project, Library and Post Office totalled £19,630 . Included in this was £4,000 of exceptional rental income from the library received in backdated rent from the onset of the rent review two years previously. We received £1,552 as Feed in tariff from SSE from the solar panels and £2,085 from OCC which is a pre agreed percentage contribution to the overall running costs of the library.

TRUSTEES REPORT (CONTINUED)

FINANCIAL REVIEW

During the current year our major expenditure has been on the general upkeep of the hall. We have had the block paving in front of the hall repaired and replaced at a cost of £4,908, the mechanism to open the windows in the roof has been replaced at a cost of £4,190 and we have had an electrical condition survey undertaken at a cost of £2,509. Whilst these were all budgeted expenditure we still have to find the funds to pay for them. In the current year we will be replacing the window blinds in the hall at a cost in excess of £20,000 and we know that there will be electrical work required as a result of the findings of the condition survey. We will also be having the main hall floor polished and treated.

We have ended the financial year with a deficit of £12,061, which is an improvement on 2024 when the deficit was £19,476. The trustees are aware that running a regular deficit is not a sustainable financial model and with this in mind we engaged in conversations with the Youth project, to review rent, and with representatives of the Parish Council to consider fund raising initiatives. We are delighted that two new members have joined the committee to help us to look for ways to improve the income stream and we have grant applications in process to secure funding towards the replacement blinds.

Our cash position remains sound with £80,538 in the bank but we can only spend more than we make for a limited time and so there is a need for donations, grants and fundraising to help the hall to continue to thrive.

STRUCTURE GOVERNANCE AND MANAGEMENT

North Leigh War Memorial Hall is a registered Charitable Incorporated Organisation with the number 1175776, and was registered on 16 November 2017. It commenced activities on 1st April 2018, after the completion of the transfer of the assets and liabilities of its predecessor, an unincorporated charitable trust, registered with the Charity Commission in England and Wales under number 250459.

Appointment of Trustees

The selection of Trustees is designed to supplement the existing skills and expertise of the Board and is governed by an informal skills assessment. Appointment of Trustees is made in accordance with the Articles of Association. Trustees are trained in their duties informally and inducted by their fellow Trustees in the duties and responsibilities involved.

Risk Assessment

The Trustees recognise and accept their responsibility for ensuring that risks to which the Charity is exposed are reviewed and steps taken to mitigate potential damage by the use of appropriate preventative controls and corrective actions. They are aware of the Charities SORP (FRS102) and accept the requirement, in relation to all aspects of their work, for regular assessment of operating strengths and weaknesses. To this end the risk management strategy comprises an annual review of the risks which the Charity may face; the establishment of systems and procedures to mitigate those risks identified; and the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

TRUSTEES REPORT (CONTINUED)

PLANS FOR THE FUTURE

The Trustees aim to continue to run and maintain the Hall for the benefit of the village.

There are no major plans for the coming year other than to ensure that the hall is in a good state of repair for the users.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

P Burgum

ON BEHALF OF THE TRUSTEES

24th June 2025

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTH LEIGH WAR
MEMORIAL HALL**

YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 7 to 11

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nicola Jane Cadwallader FCCA
David Cadwallader and Co Limited
Unit 3 Bignell Park Barns
Chesterton
Oxon
OX26 1TD**

PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

Donations

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Donations are credited as income when the donations are received. Any associated Gift Aid is only credited when claimed and received

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

EXPENDITURE

Expenditure is recognised on an accruals basis. It includes VAT which the charity is unable to recover which is reported as part of the expenditure to which it relates.

PRINCIPAL ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

TANGIBLE FIXED ASSETS AND DEPRECIATION

All fixed assets are initially recorded at cost.

Depreciation is calculated to write off the cost of the freehold property, less its estimated residual value, over its useful economic life, estimated at 80 years. Fixtures and equipment are written off over a five year period.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DEFINED CONTRIBUTION PENSION

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) **FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds	Restricted funds	Combined Total 2025	Unrestricted funds	Restricted funds	Combined Total 2024
		£	£	£	£	£	£
Income from							
Donations		246	-	246	0	-	0
Grants		0	-	0	500	-	500
Fund raising events		2,717	-	2,717	2,847	-	2,847
Investments							
Rents and hiring charges receivable		35,360	-	35,360	27,322	-	27,322
Other trading activities		3,638	-	3,638	2,535	-	2,535
Total incoming resources		41,961		41,961	33,204		33,204
Expenditure on							
Raising funds– cost of goods sold and other costs	1	1,383	-	1,383	1,350	-	1,350
Charitable activities							
Salaries	2	8,582	-	8,582	7,675	-	7,675
Rates and water		838	-	838	1,038	-	1,038
Light and heat		8,594	-	8,594	4,175	-	4,175
Repairs and maintenance	3	14,956	-	14,956	17,955	-	17,955
Insurance		2,019	-	2,019	1,857	-	1,857
Office expenses		1,175	-	1,175	1,408	-	1,408
Legal		1,476	-	1,476	1,878	-	1,878
Interest		-	-	-	-	-	-
Depreciation		3,097	9,528	12,625	3,097	9,528	12,625
Other		2,374	-	2,374	2,719	-	2,719
Total expenditure		44,494	9,528	54,022	43,152	9,528	52,680
Net (expenditure)/income		(2,533)	(9,528)	(12,061)	(9,948)	(9,528)	(19,476)
Total Funds at 1 April 2024		91,398	610,330	701,728	101,346	619,858	721,204
Total Funds at 31 March 2025		88,865	600,802	689,667	91,398	610,330	701,728

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	<u>608,948</u>	<u>621,573</u>
Current assets			
Stock		0	0
Debtors	5	5,119	5,936
Cash at bank and in hand		<u>80,538</u>	<u>77,148</u>
		<u>85,657</u>	<u>83,084</u>
Creditors: amounts falling due within one year	6	<u>4,938</u>	<u>2,929</u>
Net current assets		<u>80,719</u>	<u>80,155</u>
Total assets less current liabilities		689,667	701,728
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>689,667</u>	<u>701,728</u>
Income Funds			
Unrestricted funds		88,865	91,398
Restricted funds	7	<u>600,802</u>	<u>610,330</u>
		<u>689,667</u>	<u>701,728</u>

Trustees' Responsibilities

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on 24 June 2025 and are signed on their behalf by

..... Trustee
P Burgum

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. FUNDRAISING – COST OF GOODS SOLD AND OTHER COSTS

	2025	2024
	£	£
Film costs	1,383	1,350
Cost of other purchases for fundraising purposes	<u>0</u>	<u>0</u>
	<u>1,383</u>	<u>1,350</u>

2. STAFF COSTS

Costs of £8,582 (2024: £7,675) relate to the employment of approximately one third of one full time equivalent employee. This includes £210 Employers Pension contribution (2024: £199).

3. REPAIRS AND MAINTENANCE

	2025	2024
	£	£
Repairs to, and servicing of, the fire alarm system	1,002	573
Replace roof window mechanism	4,190	0
Electrical condition survey	2,509	0
Roof Repairs	0	10,657
Repairs to entrance doors	126	896
Maintenance to fire escape doors	40	540
Plumbing repairs	0	251
Repair and replace various light bulbs and fittings	1,800	640
Other minor electrical repairs	309	0
Paving renovation	4,980	0
Decorating	0	120
Replacement Fire doors	<u>0</u>	<u>4,278</u>
	<u>14,956</u>	<u>17,955</u>

4. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & equipmen t	Total
	£	£	£
Cost			
At 1 April 2024	<u>762,206</u>	<u>40,198</u>	<u>802,404</u>
Additions	-	0	0
At 31 March 2025	<u>762,206</u>	<u>40,198</u>	<u>802,404</u>
Depreciation			
At 1 April 2024	<u>152,505</u>	<u>28,326</u>	<u>180,831</u>
Provided in the year	9,528	3,097	12,625
At 31 March 2025	<u>162,033</u>	<u>31,423</u>	<u>193,456</u>
Net book amount at 31 March 2025	<u>600,173</u>	<u>8,775</u>	<u>608,948</u>
Net book amount at 31 March 2024	<u>609,701</u>	<u>11,872</u>	<u>621,573</u>

All tangible fixed assets were used for charitable purposes.

5. DEBTORS

	2025	2024
	£	£
Trade debtors	3,706	4,476
Other debtors	280	389
Prepayments	<u>1,133</u>	<u>1,071</u>
	<u>5,119</u>	<u>5,936</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Creditors	0	0
Accruals/Sundry Creditors	<u>4,938</u>	<u>2,929</u>
	<u>4,938</u>	<u>2,929</u>

7. RESTRICTED FUNDS

	At 1 April 2024 £	Donation received £	Expenditure £	At 31 March 2025 £
Donations to fund the building of the Hall	609,701	-	9,528	600,173
Donation to purchase and install acoustic panels	-	-	-	-
Donation for PA system	399	-	-	399
Donation for new doors	-	-	-	-
Donation for Energy saving	230	-	-	230
Total	610,330	-	9,528	600,802

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	8,775	600,173	608,948
Net current assets	80,090	629	80,719
	88,865	600,802	689,667

9. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The charity had no capital commitments or contingent liabilities at 31 March 2025 or 31 March 2024

10. RELATED PARTY TRANSACTIONS

There were no transactions with Trustees or other related party transactions that are required to be disclosed under FRS 102

NORTH LEIGH WAR MEMORIAL HALL

England & Wales - Charity number 1175776

Accounts

TRUSTEES REPORT

The trustees present their report together with the unaudited financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative details

Trustees at 31 March 2024 were:

Paul Burgum
Annette Duffell
Wendy Goddard
Jeremy Taylor
Dawn Burt
Sara Dickinson

These financial statements have been independently examined by Nicola Cadwallader FCCA,AIIT,CTA

Our bankers are Lloyds Bank

North Leigh War Memorial Hall Charitable Incorporated Organisation (CIO) is a registered charity with the number 1175776 formed as a CIO on 16 November 2017

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the provision and maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial Cross in North Leigh Churchyard.

Public Benefit

In setting the objectives of the Charity and planning our activities, the Trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Investments

There has been no capital investment in the financial year.

Incoming Funds

The income for the year has been very much in line with budget and expectation with one modest but very welcome grant of £500 which was used to offset some of the expenditure on the film equipment. In November we held the festive craft fair which is a popular event and generated £1,150 towards hall funds. The film nights generated £1,698 but with costs on licences totalling £1,350 they do little more than break even. We do have a core group of attendees who very much enjoy the film nights making them a worth while community event. Hall hire in the year was £14,204 which was less than we had expected largely because we didn't get as many casual bookings as we had hoped to. We made a decision to change the policy concerning childrens parties and this has improved bookings in the latter part of the year. Rental income totalled £13,117 for the year and Income generated from the solar panels on the roof of the hall was £1,511 .

TRUSTEES REPORT (CONTINUED)

FINANCIAL REVIEW

The hall continues to be well used. It is reaching an age when we are having to spend quite large amounts on maintenance . We had predicted this and have been managing funds carefully for this eventuality. In the year we spent £10,657 on repairs to the roof and £4,278 on the replacement of a fire door. Both jobs were urgently required. One item of expenditure which we hadn't expected was the requirement to have a tree survey carried out on the oak tree behind the hall. This was a requirement by the insurers of the hall to ensure that the roots were not encroaching on the structure. They are not but it was considered prudent to also have the deadwood removed from the tree. The total cost of the tree work was £1,187. We had budgeted to spend £30,000 on general maintenance work in the financial year with an expected deficit of £28,000. Some of the work that we had expected to carry out is carried forward to the current financial year so our premises expenses were nearer to £20,000 and our deficit is £19,476.

We know that the block paving in front of the hall will be replaced in the current financial year and that the hall windows and openers are to be repaired and replaced. We also need to have an electrical survey undertaken. These are three major projects and we therefore expect to operate with a deficit again for the year ending March 2025.

Our cash position remains sound with £77,000 in the bank but we can only spend more than we make for a limited time and so there is a need for donations, grants and fundraising to help the hall to continue to thrive.

STRUCTURE GOVERNANCE AND MANAGEMENT

North Leigh War Memorial Hall is a registered Charitable Incorporated Organisation with the number 1175776, and was registered on 16 November 2017. It commenced activities on 1st April 2018, after the completion of the transfer of the assets and liabilities of its predecessor, an unincorporated charitable trust, registered with the Charity Commission in England and Wales under number 250459.

Appointment of Trustees

The selection of Trustees is designed to supplement the existing skills and expertise of the Board and is governed by an informal skills assessment. Appointment of Trustees is made in accordance with the Articles of Association. Trustees are trained in their duties informally and inducted by their fellow Trustees in the duties and responsibilities involved.

Risk Assessment

The Trustees recognise and accept their responsibility for ensuring that risks to which the Charity is exposed are reviewed and steps taken to mitigate potential damage by the use of appropriate preventative controls and corrective actions. They are aware of the Charities SORP (FRS102) and accept the requirement, in relation to all aspects of their work, for regular assessment of operating strengths and weaknesses. To this end the risk management strategy comprises an annual review of the risks which the Charity may face; the establishment of systems and procedures to mitigate those risks identified; and the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

TRUSTEES REPORT (CONTINUED)

PLANS FOR THE FUTURE

The Trustees aim to continue to run and maintain the Hall for the benefit of the village. There are no major plans for the coming year other than to ensure that the hall is in a good state of repair for the users.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

W Goddard

ON BEHALF OF THE TRUSTEES

16th July 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTH LEIGH WAR
MEMORIAL HALL**

YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 7 to 11

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nicola Jane Cadwallader FCCA
David Cadwallader and Co Limited
Unit 3 Bignell Park Barns
Chesterton
Oxon
OX26 1TD**

PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

Donations

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Donations are credited as income when the donations are received. Any associated Gift Aid is only credited when claimed and received

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

EXPENDITURE

Expenditure is recognised on an accruals basis. It includes VAT which the charity is unable to recover which is reported as part of the expenditure to which it relates.

PRINCIPAL ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

TANGIBLE FIXED ASSETS AND DEPRECIATION

All fixed assets are initially recorded at cost.

Depreciation is calculated to write off the cost of the freehold property, less its estimated residual value, over its useful economic life, estimated at 80 years. Fixtures and equipment are written off over a five year period.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DEFINED CONTRIBUTION PENSION

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) **FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds	Restricted funds	Combined Total 2024	Unrestricted funds	Restricted funds	Combined Total 2023
		£	£	£	£	£	£
Income from							
Donations		0	-	0	0	-	0
Grants		500	-	500	0	-	0
Fund raising events		2,847	-	2,847	1,307	-	1,307
Investments							
Rents and hiring charges receivable		27,322	-	27,322	26,642	-	26,642
Other trading activities		2,535	-	2,535	2,402	-	2,402
Total incoming resources		33,204		33,204	30,351		30,351
Expenditure on							
Raising funds– cost of goods sold and other costs	1	1,350	-	1,350	122	-	122
Charitable activities							
Salaries	2	7,675	-	7,675	6,883	-	6,883
Rates and water		1,038	-	1,038	666	-	666
Light and heat		4,175	-	4,175	3,785	-	3,785
Repairs and maintenance	3	17,955	-	17,955	7,846	-	7,846
Insurance		1,857	-	1,857	1,723	-	1,723
Office expenses		1,408	-	1,408	1,016	-	1,016
Legal		1,878	-	1,878	937	-	937
Interest		-	-	-	-	-	-
Depreciation		3,097	9,528	12,625	516	9,528	10,044
Other		2,719	-	2,719	2,766	-	2,766
Total expenditure		43,152	9,528	52,680	26,260	9,528	35,788
Net (expenditure)/income		(9,948)	(9,528)	(19,476)	4,091	(9,528)	(5,437)
Total Funds at 1 April 2023		101,346	619,858	721,204	97,255	629,386	726,641
Total Funds at 31 March 2024		91,398	610,330	701,728	101,346	619,858	721,204

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	<u>621,573</u>	<u>634,198</u>
Current assets			
Stock		0	89
Debtors	5	5,936	5,698
Cash at bank and in hand		<u>77,148</u>	<u>84,462</u>
		<u>83,084</u>	<u>90,249</u>
Creditors: amounts falling due within one year	6	<u>2,929</u>	<u>3,243</u>
Net current assets		<u>80,155</u>	<u>87,006</u>
Total assets less current liabilities		701,728	721,204
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>701,728</u>	<u>721,204</u>
Income Funds			
Unrestricted funds		91,398	101,346
Restricted funds	7	<u>610,330</u>	<u>619,858</u>
		<u>701,728</u>	<u>721,204</u>

Trustees' Responsibilities

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on 16 July 2024 and are signed on their behalf by

..... Trustee
W Goddard

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. FUNDRAISING – COST OF GOODS SOLD AND OTHER COSTS

	2024	2023
	£	£
Film costs	1,350	122
Cost of other purchases for fundraising purposes	0	-
	<u>1,350</u>	<u>122</u>

2. STAFF COSTS

Costs of £7,675 (2023: £6,883) relate to the employment of approximately one third of one full time equivalent employee. This includes £199 Employers Pension contribution (2023: £182).

3. REPAIRS AND MAINTENANCE

	2024	2023
	£	£
Repairs to, and servicing of, the fire alarm system	573	452
Storeroom conversion	0	900
Roof Repairs	10,657	0
Repairs to entrance doors	896	1,002
Maintenance to fire escape doors	540	-
Plumbing repairs	251	1,462
Repair and replace various light bulbs and fittings	640	485
Other minor Hall repairs	0	45
Paving renovation	0	3,500
Decorating	120	0
Replacement Fire doors	4,278	0
	<u>17,955</u>	<u>7,846</u>

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Total £
Cost			
At 1 April 2023	<u>762,206</u>	<u>40,198</u>	<u>802,404</u>
Additions	-	0	0
At 31 March 2024	<u>762,206</u>	<u>40,198</u>	<u>802,404</u>
Depreciation			
At 1 April 2023	<u>142,977</u>	<u>25,229</u>	<u>168,206</u>
Provided in the year	9,528	3,097	12,625
At 31 March 2024	<u>152,505</u>	<u>28,326</u>	<u>180,831</u>
Net book amount at 31 March 2024	<u>609,701</u>	<u>11,872</u>	<u>621,573</u>
Net book amount at 31 March 2023	<u>619,229</u>	<u>14,969</u>	<u>634,198</u>

All tangible fixed assets were used for charitable purposes.

5. DEBTORS

	2024 £	2023 £
Trade debtors	4,476	3,096
Other debtors	389	1,618
Prepayments	<u>1,071</u>	<u>984</u>
	<u>5,936</u>	<u>5,698</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	0	2,238
Accruals/Sundry Creditors	<u>2,929</u>	<u>1,005</u>
	<u>2,929</u>	<u>3,243</u>

7. RESTRICTED FUNDS

	At 1 April 2023 £	Donation received £	Expenditure £	At 31 March 2024 £
Donations to fund the building of the Hall	619,229	-	9,528	609,701
Donation to purchase and install acoustic panels	-	-	-	-
Donation for PA system	399	-	-	399
Donation for new doors	-	-	-	-
Donation for Energy saving	230	-	-	230
Total	619,858	-	9,528	610,330

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	11,872	609,701	621,573
Net current assets	79,526	629	80,155
	91,398	610,330	701,728

9. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The charity had no capital commitments or contingent liabilities at 31 March 2024 or 31 March 2023.

10. RELATED PARTY TRANSACTIONS

There were no transactions with Trustees or other related party transactions that are required to be disclosed under FRS 102

NORTH LEIGH WAR MEMORIAL HALL

England & Wales - Charity number 1175776

Accounts

TRUSTEES REPORT

The trustees present their report together with the unaudited financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative details

Trustees at 31 March 2023 were:

Paul Burgum
Annette Duffell
Wendy Goddard
Peter Van Cauwelaert
Jeremy Taylor
Dawn Burt
Sara Dickinson
Stephen Huggett

These financial statements have been independently examined by Nicola Cadwallader FCCA,AIIT,CTA

Our bankers are Lloyds Bank

North Leigh War Memorial Hall Charitable Incorporated Organisation (CIO) is a registered charity with the number 1175776 formed as a CIO on 16 November 2017

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the provision and maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial Cross in North Leigh Churchyard.

Public Benefit

In setting the objectives of the Charity and planning our activities, the Trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Investments

We have purchased film projection equipment with a value of £15,500 this year.

Incoming Funds

Following the two unusual years of the pandemic period this year has been back to normal in terms of our activities and revenue.

During the year the Post Office changed management and the new owners of the shop requested the provision of extra storage which we facilitated through the conversion of a small room previously used as a bar. This generates an additional £100 per month of rental income so the total rent from the Youth club, Library and Post Office was £12,290. The income from hall hirers totalled £14,353 and the income from Feed in tariff was £1,381. OCC annually pay a contribution to some of the hall running costs to cover the occupation of space by North Leigh Library-namely towards insurance, premises repairs and rates. We now show this separately as income and for the year this totalled £1,023. Our main fund raising initiative during the year was the festive fair in October. This is popular for both stall holders and customers and generated £1,122 towards hall funds.

TRUSTEES REPORT (CONTINUED)

FINANCIAL REVIEW

The hall continues to be well used. It is reaching an age when we are having to spend quite large amounts on maintenance . We had predicted this and we are lucky to have members on our committee who are prepared to tackle small issues, but this year we recognised that some of the paving around the hall was becoming dangerous and we made the decision to have a large area renovated at a cost of £3,500. We have also been looking carefully at Health and Safety compliance and as part of that we have spent about £1,000 on miscellaneous plumbing projects which incorporated the removal of any redundant piping which might give rise to the potential for legionella to breed. We have also been reviewing user contracts and H and S policies utilising the enthusiasm and skills of our newer committee members.

We expect that the next financial year will again be expensive in terms of maintenance with substantial work required on the roof windows and blinds and a door in need of replacement. The parking area in front of the building also requires some attention.

Our project this year has been to purchase film projection equipment with the intention of running regular film nights aimed to attract members of our community who would like to watch a film and have a drink with friends for a very modest fee and without the need to travel to Witney or Oxford. We have made a slow start but hope to build this up in the next year.

The hall funds remain healthy with £84,462 in the bank account and net current assets of £87,006

STRUCTURE GOVERNANCE AND MANAGEMENT

North Leigh War Memorial Hall is a registered Charitable Incorporated Organisation with the number 1175776, and was registered on 16 November 2017. It commenced activities on 1st April 2018, after the completion of the transfer of the assets and liabilities of its predecessor, an unincorporated charitable trust, registered with the Charity Commission in England and Wales under number 250459.

Appointment of Trustees

The selection of Trustees is designed to supplement the existing skills and expertise of the Board and is governed by an informal skills assessment. Appointment of Trustees is made in accordance with the Articles of Association. Trustees are trained in their duties informally and inducted by their fellow Trustees in the duties and responsibilities involved.

Risk Assessment

The Trustees recognise and accept their responsibility for ensuring that risks to which the Charity is exposed are reviewed and steps taken to mitigate potential damage by the use of appropriate preventative controls and corrective actions. They are aware of the Charities SORP (FRS102) and accept the requirement, in relation to all aspects of their work, for regular assessment of operating strengths and weaknesses. To this end the risk management strategy comprises an annual review of the risks which the Charity may face; the establishment of systems and procedures to mitigate those risks identified; and the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

TRUSTEES REPORT (CONTINUED)

PLANS FOR THE FUTURE

The Trustees aim to continue to run and maintain the Hall for the benefit of the village. There are no major plans for the coming year other than to ensure that the hall is in a good state of repair for the users.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

W Goddard

ON BEHALF OF THE TRUSTEES

27 June 2023

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTH LEIGH WAR
MEMORIAL HALL**

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 11
RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nicola Jane Cadwallader FCCA
David Cadwallader and Co Limited
Unit 3 Bignell Park Barns
Chesterton
Oxon
OX26 1TD**

PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

Donations

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Donations are credited as income when the donations are received. Any associated Gift Aid is only credited when claimed and received

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

EXPENDITURE

Expenditure is recognised on an accruals basis. It includes VAT which the charity is unable to recover which is reported as part of the expenditure to which it relates.

PRINCIPAL ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

TANGIBLE FIXED ASSETS AND DEPRECIATION

All fixed assets are initially recorded at cost.

Depreciation is calculated to write off the cost of the freehold property, less its estimated residual value, over its useful economic life, estimated at 80 years. Fixtures and equipment are written off over a five year period.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DEFINED CONTRIBUTION PENSION

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) **FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds	Restricted funds	Combined Total 2023	Unrestricted funds	Restricted funds	Combined Total 2022
		£	£	£	£	£	£
Income from							
Donations		0	-	0	17,936	-	17,936
Grants		0	-	0	11,953	-	11,953
Fund raising events		1,307	-	1,307	1,046	-	1,046
Investments							
Rents and hiring charges receivable		26,642	-	26,642	21,974	-	21,974
Other trading activities		2,402	-	2,402	1,566	-	1,566
Total incoming resources		30,351		30,351	54,475		54,475
Expenditure on							
Raising funds– cost of goods sold and other costs	1	122	-	122	22	-	22
Charitable activities							
Salaries	2	6,883	-	6,883	5,735	-	5,735
Rates and water		666	-	666	299	-	299
Light and heat		3,785	-	3,785	3,251	-	3,251
Repairs and maintenance	3	7,846	-	7,846	8,279	-	8,279
Insurance		1,723	-	1,723	1,631	-	1,631
Office expenses		1,016	-	1,016	1,084	-	1,084
Legal		937	-	937	991	-	991
Interest		-	-	-	-	-	-
Depreciation		516	9,528	10,044	275	9,528	9,803
Other		2,766	-	2,766	2,068	-	2,068
Total expenditure		26,260	9,528	35,788	23,635	9,528	33,163
Net (expenditure)/income		4,091	(9,528)	(5,437)	30,840	(9,528)	21,312
Total Funds at 1 April 2022		97,255	629,386	726,641	66,415	638,914	705,329
Total Funds at 31 March 2023		101,346	619,858	721,204	97,255	629,386	726,641

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	<u>634,198</u>	<u>628,757</u>
Current assets			
Stock		89	
Debtors	5	5,698	4,810
Cash at bank and in hand		<u>84,462</u>	<u>95,162</u>
		<u>90,249</u>	<u>99,972</u>
Creditors: amounts falling due within one year	6	<u>3,243</u>	<u>2,088</u>
Net current assets		<u>87,006</u>	<u>97,884</u>
Total assets less current liabilities		721,204	726,641
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>721,204</u>	<u>726,641</u>
Income Funds			
Unrestricted funds		101,346	97,255
Restricted funds	7	<u>619,858</u>	<u>629,386</u>
		<u>721,204</u>	<u>726,641</u>

Trustees' Responsibilities

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on 27 June 2023 and are signed on their behalf by

..... Trustee
W Goddard

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. FUNDRAISING – COST OF GOODS SOLD AND OTHER COSTS

	2023	2022
	£	£
Film costs	122	-
Cost of other purchases for fundraising purposes	<u>0</u>	<u>22</u>
	<u>122</u>	<u>22</u>

2. STAFF COSTS

Costs of £6,883 (2022: £5,735) relate to the employment of approximately one third of one full time equivalent employee. This includes £182 Employers Pension contribution (2022: £167).

3. REPAIRS AND MAINTENANCE

	2023	2022
	£	£
Repairs to, and servicing of, the fire alarm system	452	660
Storeroom conversion	900	-
Replace fence	0	517
Repairs to entrance doors	1,002	114
Repairs to fire escape doors	-	-
Plumbing repairs	1,462	456
Repair and replace various light bulbs and fittings	485	1,343
Other minor Hall repairs	45	75
Paving renovation	3,500	
Decorating	0	1,617
Heating and hot water system	<u>0</u>	<u>3,497</u>
	<u>7,846</u>	<u>8,279</u>

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Total £
Cost			
At 1 April 2022	<u>762,206</u>	<u>24,713</u>	<u>786,919</u>
Additions	-	15,485	15,485
At 31 March 2023	<u>762,206</u>	<u>40,198</u>	<u>802,404</u>
Depreciation			
At 1 April 2022	<u>133,449</u>	<u>24,713</u>	<u>158,162</u>
Provided in the year	9,528	516	10,044
At 31 March 2023	<u>142,977</u>	<u>25,229</u>	<u>168,206</u>
Net book amount at 31 March 2023	<u>619,229</u>	<u>14,969</u>	<u>634,198</u>
Net book amount at 31 March 2022	<u>628,757</u>	-	<u>628,757</u>

All tangible fixed assets were used for charitable purposes.

5. DEBTORS

	2023 £	2022 £
Trade debtors	3,096	2,360
Other debtors	1,618	1,503
Prepayments	<u>984</u>	<u>947</u>
	<u>5,698</u>	<u>4,810</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	2,238	1,321
Accruals/Sundry Creditors	<u>1,005</u>	<u>767</u>
	<u>3,243</u>	<u>2,088</u>

7. RESTRICTED FUNDS

	At 1 April 2022 £	Donation received £	Expenditure £	At 31 March 2023 £
Donations to fund the building of the Hall	628,757	-	9,528	619,229
Donation to purchase and install acoustic panels	-	-	-	-
Donation for PA system	399	-	-	399
Donation for new doors	-	-	-	-
Donation for Energy saving	230	-	-	230
Total	629,386	-	9,528	619,858

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	14,969	619,229	634,198
Net current assets	86,377	629	87,006
	101,346	619,858	721,204

9. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The charity had no capital commitments or contingent liabilities at 31 March 2023 or 31 March 2022.

10. RELATED PARTY TRANSACTIONS

There were no transactions with Trustees or other related party transactions that are required to be disclosed under FRS 102

NORTH LEIGH WAR MEMORIAL HALL

England & Wales - Charity number 1175776

Accounts

TRUSTEES REPORT

The trustees present their report together with the unaudited financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative details

Trustees at 31 March 2022 were:

Paul Burgum
Annette Duffell
Wendy Goddard
Harry St John
Peter Walker
Peter Van Cauwelaert
Jeremy Taylor
Dawn Burt
Sara Dickinson
Stephen Huggett

These financial statements have been independently examined by Nicola Cadwallader FCCA,AIIT,CTA

Our bankers are Lloyds Bank

North Leigh War Memorial Hall Charitable Incorporated Organisation (CIO) is a registered charity with the number 1175776 formed as a CIO on 16 November 2017

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the provision and maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial Cross in North Leigh Churchyard.

Public Benefit

In setting the objectives of the Charity and planning our activities, the Trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Investments

There have been no capital investments in the year.

Incoming Funds

As a result of the pandemic the income stream for the year has again been unusual. We have continued to receive rental income from the library (£5,000), Youth Club (£2,000) and Post Office (£3,845), and also a Feed in Tariff for electricity (£1,228). The first hirers returned to the hall in May 2021 but it was September before everyone had returned. The hiring generated £11,129 in income during the year.

We also received business support grants from WODC which totalled £11,953 in the year and we also received an extremely generous donation which is available for the hall use without restrictions.

TRUSTEES REPORT (CONTINUED)

FINANCIAL REVIEW

Despite the difficulties which the pandemic has created in terms of the operating and running of the hall, it has continued to thrive. Throughout the pandemic the village post office remained open and the hall caretaker worked each day sanitising all the accessible areas. Once restrictions were lifted our users began to return, tentatively at first but by September we were operating normally. In fact the size of our hall has proved to be an advantage because some users are booking more sessions in our hall, as the space provided allows for a much better degree of social distancing than some smaller premises.

Our normal income streams of rent and hall hire would have generated enough income for us to break even in the year, before deduction of depreciation, but because we had been in receipt of a support grant in the previous financial year we were offered similar grants in this year which totalled £11,953. This enabled us to undertake some much needed maintenance which had been put on hold at the onset of the pandemic. This included redecorating the hall at a cost of £1,617 and installing a new hot water system at a cost of £3,497.

We were also in receipt of an extremely generous donation of £17,936 , given for general purposes by the Nor Lye News which has sadly ceased production. This leaves us in a comfortable cash position at the end of the financial year with approximately £95,000 in the bank. It is the intention of the committee to invest a portion of this in a charity savings fund .

STRUCTURE GOVERNANCE AND MANAGEMENT

North Leigh War Memorial Hall is a registered Charitable Incorporated Organisation with the number 1175776, and was registered on 16 November 2017. It commenced activities on 1st April 2018, after the completion of the transfer of the assets and liabilities of its predecessor, an unincorporated charitable trust, registered with the Charity Commission in England and Wales under number 250459.

Appointment of Trustees

The selection of Trustees is designed to supplement the existing skills and expertise of the Board and is governed by an informal skills assessment. Appointment of Trustees is made in accordance with the Articles of Association. Trustees are trained in their duties informally and inducted by their fellow Trustees in the duties and responsibilities involved.

Risk Assessment

The Trustees recognise and accept their responsibility for ensuring that risks to which the Charity is exposed are reviewed and steps taken to mitigate potential damage by the use of appropriate preventative controls and corrective actions. They are aware of the Charities SORP (FRS102) and accept the requirement, in relation to all aspects of their work, for regular assessment of operating strengths and weaknesses. To this end the risk management strategy comprises an annual review of the risks which the Charity may face; the establishment of systems and procedures to mitigate those risks identified; and the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

TRUSTEES REPORT (CONTINUED)

PLANS FOR THE FUTURE

The Trustees aim to continue to run and maintain the Hall for the benefit of the village.
There are no major plans for the coming year other than to ensure that the hall is in a good state of repair for the users.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

P Burgum

ON BEHALF OF THE TRUSTEES

21 June 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTH LEIGH WAR
MEMORIAL HALL**

YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 7 to 11

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nicola Jane Cadwallader FCCA
David Cadwallader and Co Limited
Unit 3 Bignell Park Barns
Chesterton
Oxon
OX26 1TD**

PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

Donations

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Donations are credited as income when the donations are received. Any associated Gift Aid is only credited when claimed and received

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

EXPENDITURE

Expenditure is recognised on an accruals basis. It includes VAT which the charity is unable to recover which is reported as part of the expenditure to which it relates.

PRINCIPAL ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

TANGIBLE FIXED ASSETS AND DEPRECIATION

All fixed assets are initially recorded at cost.

Depreciation is calculated to write off the cost of the freehold property, less its estimated residual value, over its useful economic life, estimated at 80 years. Fixtures and equipment are written off over a five year period.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DEFINED CONTRIBUTION PENSION

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure
account) **FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds	Restricted funds	Combined Total 2022	Unrestricted funds	Restricted funds	Combined Total 2021
		£	£	£	£	£	£
Income from							
Donations		17,936	-	17,936	-	-	-
Grants		11,953	-	11,953	20,675	-	20,675
Fund raising events		1,046	-	1,046	20	-	20
Investments							
Rents and hiring charges receivable		21,974	-	21,974	11,775	-	11,775
Other trading activities – electricity feed in tariff		1,566	-	1,566	2,097	-	2,097
Total incoming resources		54,475		54,475	34,567	-	34,567
Expenditure on							
Raising funds– cost of goods sold and other costs	1	22	-	22	-	-	-
Charitable activities							
Salaries	2	5,735	-	5,735	5,954	-	5,954
Rates and water		299	-	299	450	-	450
Light and heat		3,251	-	3,251	3,038	-	3,038
Repairs and maintenance	3	8,279	-	8,279	2,236	-	2,236
Insurance		1,631	-	1,631	1,411	-	1,411
Office expenses		1,084	-	1,084	1,180	-	1,180
Legal		991	-	991	1,141	-	1,141
Interest		-	-	-	-	-	-
Depreciation		275	9,528	9,803	1,023	9,528	10,551
Other		2,068	-	2,068	1,463	-	1,463
Total expenditure		23,635	9,528	33,163	17,896	9,528	27,424
Net (expenditure)/income		30,840	(9,528)	21,312	16,671	(9,528)	7,143
Total Funds at 1 April 2021		66,415	638,914	705,329	49,744	648,442	698,186
Total Funds at 31 March 2022		97,255	629,386	726,641	66,415	638,914	705,329

BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	<u>628,757</u>	<u>638,560</u>
Current assets			
Debtors	5	4,810	2,839
Cash at bank and in hand		<u>95,162</u>	<u>67,087</u>
		<u>99,972</u>	<u>69,926</u>
Creditors: amounts falling due within one year	6	<u>2,088</u>	<u>3,157</u>
Net current assets		<u>97,884</u>	<u>66,769</u>
Total assets less current liabilities		726,641	705,329
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>726,641</u>	<u>705,329</u>
Income Funds			
Unrestricted funds		97,255	66,415
Restricted funds	7	<u>629,386</u>	<u>638,914</u>
		<u>726,641</u>	<u>705,329</u>

Trustees' Responsibilities

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on 21 June 2022 and are signed on their behalf by

..... Trustee
P Burgum

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. FUNDRAISING – COST OF GOODS SOLD AND OTHER COSTS

	2022	2021
	£	£
Bar costs	-	-
Cost of other purchases for fundraising purposes	22	-
	<u>22</u>	<u>-</u>

2. STAFF COSTS

Costs of £5,735 (2021: £5,954) relate to the employment of approximately one third of one full time equivalent employee. This includes £167 Employers Pension contribution (2021: £156).

3. REPAIRS AND MAINTENANCE

	2022	2021
	£	£
Repairs to, and servicing of, the fire alarm system	660	390
Repairs to Roof window controls	-	-
Replace fence	517	-
Repairs to entrance doors	114	228
Repairs to fire escape doors	-	328
Plumbing repairs	456	375
Repair and replace various light bulbs and fittings	1,343	835
Other minor Hall repairs	75	80
Decorating	1,617	-
Heating and hot water system	3,497	-
	<u>8,279</u>	<u>2,236</u>

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Total £
Cost			
At 1 April 2021	<u>762,206</u>	<u>24,713</u>	<u>786,919</u>
Additions	-	-	-
At 31 March 2022	<u>762,206</u>	<u>24,713</u>	<u>786,919</u>
Depreciation			
At 1 April 2021	<u>123,921</u>	<u>24,438</u>	<u>148,359</u>
Provided in the year	9,528	275	9,803
At 31 March 2022	<u>133,449</u>	<u>24,713</u>	<u>158,162</u>
Net book amount at 31 March 2022	<u>628,757</u>	-	<u>628,757</u>
Net book amount at 31 March 2021	<u>638,285</u>	<u>275</u>	<u>638,560</u>

All tangible fixed assets were used for charitable purposes.

5. DEBTORS

	2022 £	2021 £
Trade debtors	2,360	87
Other debtors	1,503	1,507
Prepayments	<u>947</u>	<u>1,245</u>
	<u>4,810</u>	<u>2,839</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Creditors	1,321	-
Accruals/Sundry Creditors	<u>767</u>	<u>3,157</u>
	<u>2,088</u>	<u>3,157</u>

7. RESTRICTED FUNDS

	At 1 April 2021 £	Donation received £	Expenditure £	At 31 March 2022 £
Donations to fund the building of the Hall	638,285	-	9,528	628,757
Donation to purchase and install acoustic panels	-	-	-	-
Donation for PA system	399	-	-	399
Donation for new doors	-	-	-	-
Donation for Energy saving	230	-	-	230
Total	638,914	-	9,528	629,386

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	628,757	628,757
Net current assets	97,255	629	97,884
	97,255	629,386	726,641

10. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The charity had no capital commitments or contingent liabilities at 31 March 2022 or 31 March 2021.

11. RELATED PARTY TRANSACTIONS

There were no transactions with Trustees or other related party transactions that are required to be disclosed under FRS 102

NORTH LEIGH WAR MEMORIAL HALL

England & Wales - Charity number 1175776

Accounts

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD, NORTH LEIGH, WITNEY, OXON OX29 6SA

TRUSTEES REPORT

The trustees present their report together with the unaudited financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative details

Trustees at 31 March 2021 were:

Paul Burgum
Annette Duffell
Wendy Goddard
Harry St John
Peter Walker
Peter Van Cauwelaert
Jeremy Taylor

These financial statements have been independently examined by Nicola Cadwallader FCCA, AII, CTA

Our bankers are Lloyds Bank

North Leigh War Memorial Hall Charitable Incorporated Organisation (CIO) is a registered charity with the number 1175776 formed as a CIO on 16 November 2017

OBJECTIVES AND ACTIVITIES

The Charity's objectives are the provision and maintenance of a village hall for the use of the inhabitants of the Parish of North Leigh and the repair and maintenance of the Memorial Cross in North Leigh Churchyard.

Public Benefit

In setting the objectives of the Charity and planning our activities, the Trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Investments

There have been no capital investments in the year.

Incoming Funds

As a result of the pandemic the income stream for the year has been extremely unusual. We have continued to receive rental income from the library (£5,000), Youth Club (£2,000) and Post Office (£3,792), and also a Feed in Tariff for electricity (£1,374). The three lockdowns have prevented us from making the hall available to hirers' but we have been in receipt of three support grants designed to offset the lost income and additional costs of making the hall Covid secure. These grants have totalled £20,675 in this accounting period.

TRUSTEES REPORT (CONTINUED)

FINANCIAL REVIEW

The pandemic has resulted in a loss of just over 50% of our expected income from the hall. There was a brief period in the summer when some hirers were able to resume activities but that was only for a month and most hirers fell into risk groups where they felt it was inappropriate to meet. Indeed the hall committee have not convened in person for over a year, using teams as an alternative.

Whilst the hall, youth centre and library have remained almost entirely closed the Post Office and shop have remained open and therefore it was not appropriate to furlough the hall caretaker as all accessible areas required daily cleaning and sanitising. Certain hall costs, including wages therefore remained unavoidable with the only area where we recognised that we could actively make savings being in improvements to the hall. Certain repairs were essential. Repairs/renovations in 2020 were £7,234 and in 2021 were £1,413. To assist charities during the pandemic we were also granted complete rates exemption, saving us a further £1,000. This exemption is also being granted in the current financial year. Other costs are largely fixed and therefore no savings could be made.

Early in the first lockdown, in April 2020, WODC invited us to apply for a business support grant, which we were eligible for as our business was instructed to close by national lockdown restrictions. At that stage we received £10,000 and this was followed, during subsequent lockdowns with further staged grants. The total of grants received in the year was £20,675.

The combined result of expenditure savings and grant assistance has resulted in a surplus for the year of £7,143 and an increase in Net Current Assets of £17,694.

STRUCTURE GOVERNANCE AND MANAGEMENT

North Leigh War Memorial Hall is a registered Charitable Incorporated Organisation with the number 1175776, and was registered on 16 November 2017. It commenced activities on 1st April 2018, after the completion of the transfer of the assets and liabilities of its predecessor, an unincorporated charitable trust, registered with the Charity Commission in England and Wales under number 250459.

Appointment of Trustees

The selection of Trustees is designed to supplement the existing skills and expertise of the Board and is governed by an informal skills assessment. Appointment of Trustees is made in accordance with the Articles of Association. Trustees are trained in their duties informally and inducted by their fellow Trustees in the duties and responsibilities involved.

Risk Assessment

The Trustees recognise and accept their responsibility for ensuring that risks to which the Charity is exposed are reviewed and steps taken to mitigate potential damage by the use of appropriate preventative controls and corrective actions. They are aware of the Charities SORP (FRS102) and accept the requirement, in relation to all aspects of their work, for regular assessment of operating strengths and weaknesses. To this end the risk management strategy comprises an annual review of the risks which the Charity may face; the establishment of systems and procedures to mitigate those risks identified; and the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

TRUSTEES REPORT (CONTINUED)

PLANS FOR THE FUTURE

The Trustees aim to continue to run and maintain the Hall for the benefit of the village.

There are no major plans for the coming year other than to ensure that the hall is in a good state of repair for the users.

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD, NORTH
LEIGH, WITNEY, OXON OX29 6SA

(Accounts and Reports) Regulations 2008. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

P Burgum

ON BEHALF OF THE TRUSTEES
30 June 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF NORTH LEIGH WAR MEMORIAL HALL

YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 7 to 11

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD,NORTH
LEIGH,WITNEY,OXON OX29 6SA

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

(a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and

(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011Act
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nicola Jane Cadwallader FCCA
David Cadwallader and Co Limited
Unit 3 Bignell Park Barns
Chesterton
Oxon
OX26 1TD

PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

Donations

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Donations are credited as income when the donations are received. Any associated Gift Aid is only credited when claimed and received

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

EXPENDITURE

Expenditure is recognised on an accruals basis. It includes VAT which the charity is unable to recover which is reported as part of the expenditure to which it relates.

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD, NORTH LEIGH, WITNEY, OXON OX29 6SA

PRINCIPAL ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

TANGIBLE FIXED ASSETS AND DEPRECIATION

All fixed assets are initially recorded at cost.

Depreciation is calculated to write off the cost of the freehold property, less its estimated residual value, over its useful economic life, estimated at 80 years. Fixtures and equipment are written off over a five year period.

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DEFINED CONTRIBUTION PENSION

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD,NORTH
LEIGH,WITNEY,OXON OX29 6SA

reduction in future payments or a cash refund.

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD, NORTH LEIGH, WITNEY, OXON OX29 6SA

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) **FOR THE YEAR ENDED 31 MARCH 2021**

	No te	Unrestric ted funds	Restri cted funds	Comb ined Total 2021	Unrestric ted funds	Restri cted funds	Comb inedT otal 2020
		£	£	£	£	£	£
Income from							
Donations		-	-	-	1,040	-	1,040
Grants		20,675	-	20,675			
Fund raising events		20	-	20	127	-	127
Investments							
Rents and hiring charges receivable		11,775	-	11,775	22,150	-	22,150
Other trading activities - electricity feed in tariff		1,374	-	1,374	1,262	-	1,262
Total incoming resources		33,844	-	33,844	24,579	-	24,579
Expenditure on							
Raising funds- cost of goods sold and other costs	1	-	-	-	82	-	82
Charitable activities							
Salaries	2	5,954	-	5,954	5,775	-	5,775
Rates and water		450	-	450	1,437	-	1,437
Light and heat		3,038	-	3,038	3,514	-	3,514
Repairs and maintenance	3	1,513	-	1,513	7,234	-	7,234
Insurance		1,411	-	1,411	1,580	-	1,580
Office expenses		1,180	-	1,180	753	-	753
Legal		1,141	-	1,141	817	-	817
Interest		-	-	-	-	-	-
Depreciation		1,023	9,528	10,551	1,339	11,461	12,800
Other		1,463	-	1,463	1,606	-	1,606
Total expenditure		17,173	9,528	26,701	24,137	11,461	35,598
Net (expenditure)/income		16,671	(9,528)	7,143	442	(11,461)	(11,019)
Total Funds at 1 April 2020		49,744	648,442	698,186	49,302	659,903	709,205
Total Funds at 31 March 2021		66,415	638,9	705,32	49,744	648,4	698,18

March 2021 14 9 42 6

BALANCE SHEET AT 31 MARCH 2021

	No te	2021 £	2020 £
Fixed assets			
Tangible assets	4	638,560	649,111
Current assets			
Debtors	5	2,839	4,249
Cash at bank and in hand		67,087	46,157
		69,926	50,406
Creditors: amounts falling due within one year	6	3,157	1,331
Net current assets		66,769	49,075
Total assets less current liabilities		705,329	698,186
Creditors: amounts falling due after more than one year		-	-
Net assets		705,329	698,186
Income Funds			
Unrestricted funds		66,415	49,744
Restricted funds	7	638,914	648,442
		705,329	698,186

Trustees' Responsibilities

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on 30 June 2021 and are signed on their behalf by

..... Trustee
P Burgum

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. FUNDRAISING - COST OF GOODS SOLD AND OTHER COSTS

	2021	2020
	£	£
Bar costs	-	82
Cost of other purchases for fundraising purposes	-	-
	<u>-</u>	<u>82</u>

2. STAFF COSTS

Costs of £5,954 (2020: £5,755) relate to the employment of approximately one third of one full time equivalent employee. This includes £156 Employers Pension contribution (2020: £159).

3. REPAIRS AND MAINTENANCE

	2021	2020
	£	£
Repairs to, and servicing of, the fire alarm system	390	606
Repairs to Roof window controls	-	-
Electrical condition report and associated repairs	-	3,430
Repairs to entrance doors	228	452
Repairs to fire escape doors	328	-
Plumbing repairs	375	749
Repair and replace various light bulbs and fittings	835	2,240
Other minor Hall repairs	80	59

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD,NORTH
LEIGH,WITNEY,OXON OX29 6SA

Recovered from Library	(723)	(302)
Decorating	-	-
Drain and sump repairs	-	-
	1,513	7,234

4. TANGIBLE FIXED ASSETS

	Free hold prope rty £	Fixture s & equipm ent £	Total £
Cost			
At 1 April 2020	762,206	24,713	786,919
Additions	-	-	-
At 31 March 2021	762,206	24,713	786,919
Depreciation			
At 1 April 2020	114,393	23,415	137,808
Provided in the year	9,528	1,023	10,551
At 31 March 2021	123,921	24,438	148,359
Net book amount at 31 March 2021	638,285	275	638,560
Net book amount at 31 March 2020	647,813	1,298	649,111

All tangible fixed assets were used for charitable purposes.

5. DEBTORS

	2021 £	2020 £
Trade debtors	87	2,486
Other debtors	1,507	510
Prepayments	1,245	1,253
	<u>2,839</u>	<u>4,249</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	-	-
Accruals/Sundry Creditors	<u>3,157</u>	<u>1,331</u>
	<u>3,157</u>	<u>1,331</u>

7. RESTRICTED FUNDS

	At 1 April 2020	Donatio n receiv ed	Expendit ure	At 31 March 2021
	£	£	£	£
Donations to fund the building of the Hall	647,813	-	9,528	638,285
Donation to purchase and install acoustic panels	-	-	-	-
Donation for PA system	399	-	-	399
Donation for new doors	-	-	-	-
Donation for Energy saving	2	-	-	-
	30	-	-	230
Total	<u>648,442</u>	<u>-</u>	<u>9,528</u>	<u>638,914</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestric ted Funds	Restri cted Funds	Total
	£	£	£
Tangible fixed assets	275	638,285	638,560
Net current assets	66,140	629	66,769
	<u>66,415</u>	<u>638,914</u>	<u>705,329</u>

10. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The charity had no capital commitments or contingent liabilities at 31 March 2021 or 31 March 2020.

NORTH LEIGH WAR MEMORIAL HALL CIO, PARK ROAD,NORTH
LEIGH,WITNEY,OXON OX29 6SA

11. RELATED PARTY TRANSACTIONS

There were no transactions with Trustees or other related party transactions that are required to be disclosed under FRS 102