

ST PETER'S MEMORIAL HALL

England & Wales · Charity number 1175949

Details

Status Registered

Legal form CIO

Registered 2017-11-27

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

Contact

Address 31 High Street
St. Peters
Broadstairs
CT10 2TH

Phone 07464318792

Email stpetersmemorialhall@hotmail.com

Website www.stpetersmemorialhall.co.uk

Activities

Objects: A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE ECCLESIASTICAL PARISHES OF BROADSTAIRS, HOLY TRINITY AND ST PETER THE APOSTLE IN THANET WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR 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.

Activities: A village hall for the use of the inhabitants of the ecclesiastical parishes of Broadstairs, Holy Trinity and St Peter the Apostle in Thanet 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.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£33,685	£39,965	-	-
2024-12-31	£33,685	£39,965	-	-
2023-12-31	£33,220	£19,651	-	-
2022-12-31	£29,850	£21,865	-	-
2021-12-31	£32,290	£23,640	-	-
2020-12-31	£22,302	£20,452	-	-

Trustees

Name	Role	Appointed
Michael Wheatley-Ward	Chair	2017-11-27
Ann Brazil		2017-11-27
Gordon Eyles		2017-11-27
Kathryn Waddingham		2017-11-27

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY No.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

So 2025 has gone, and to quote Elton John, we're still standing. Not only that but we are going from strength to strength, with another surplus, despite not increasing rents since 2017.

We welcomed new groups – the Bridge Club, Chair Aerobics, and Sea Scouts, along with an increase in birthday parties. There were 2 major projects during 2025, to complete the new garden/seating area, and to convert the Old Boys storage cupboards for use by other groups. The main cupboard in the main hall is now occupied by 5 different groups. There was a massive amount of clearing out to do, and we were able to sell some of it, the main stage going to a youth group in the west country.

Utilities continue to be a costly area, and we are constantly looking at ways to keep it under control, but it is an uphill battle.

All in all though, we can look forward with optimism, with 19 different groups using the hall, and the weekend birthday parties.

Gordon Eyles

CHAIRMAN'S REPORT

The highlight for me in the last year was the grand opening of the Memorial Garden to the late Queen Elizabeth 2nd . I must confess that living in an over regulated country like ours brought many delays which took our patience to the limit and I think the local planning officers as well but it was worth it in the end. Once again the team at St Peters have performed very well in keeping our hall open for the community.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 judgements 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; and
- 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on / /2026 and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE: / /2026

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2025

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2025 TOTAL</u>	<u>£ 2024 TOTAL</u>
Activities for generating funds					
Rental income		30,140		30,140	30,140
Storage fees	2	375		375	375
Investment income	3	870		870	870
Grants		2,300		2,300	2,300
TOTAL INCOMING RESOURCES		33,685		33,685	33,685
<u>COST OF RAISING FUNDS:</u>	4				
Rates & Water		857		857	857
Light & Heat		5,170		5,170	5,170
Insurance		1,205		1,205	1,205
Telephone, Postage & Stationery		1,276		1,276	1,276
Repairs & Maintenance		27,062		27,062	27,062
Cleaning		2,343		2,343	2,343
Booking Secretary's Honorarium		1,000		1,000	1,000
General Expenses & Depreciation		126		126	126
Licence & Subscriptions (net of refund)		542		542	542
Net incoming resources available for charitable application		39,581		39,581	39,581
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	384		384	384
TOTAL RESOURCES EXPENDED	8	39,965		39,965	39,965
Net movement in funds		(6,280)		(6,280)	(6,280)
Transfers between funds		-		-	-
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		65,229		65,229	65,229
TOTAL FUNDS CARRIED FORWARD		58,949		58,949	58,949

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2025

		<u>UNRESTRICTED</u> <u>FUNDS</u> £	<u>RESTRICTED</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>FUNDS</u> £	<u>PRIOR</u> <u>YEAR</u> £
	<u>NOTE</u>				
<u>FIXED ASSETS</u>					
Tangible Assets	9	8,598		8,598	8,598
		<hr/>			
TOTAL FIXED ASSETS		8,598		8,598	8,598
		<hr/>			
<u>CURRENT ASSETS</u>					
Debtors	10	514		514	514
Cash at bank & in hand	11	50,322		50,322	50,322
		<hr/>			
TOTAL CURRENT ASSETS		50,836		50,836	50,836
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	485		485	485
		<hr/>			
NET CURRENT ASSETS		50,351		50,351	50,351
TOTAL ASSETS LESS CURRENT LIABILITIES		58,828		58,828	58,828
		<hr/>			
NET ASSETS		58,949		58,949	58,949
		<hr/>			
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds		-			-
Unrestricted income funds	13	58,949		58,949	58,949
		<hr/>			
TOTAL CHARITY FUNDS		58,949		58,949	58,949
		<hr/> <hr/>			

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on / /2026 and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Rental income	30,140				30,140		30,140	
Storage fees	375				375		375	
	<hr/>		<hr/>		<hr/>		<hr/>	
	30,515				30,515		30,515	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Bank interest receivable	870				870		870	
	<hr/>		<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS 2025	£	TOTAL 2025	£	TOTAL 2024	£
Hall costs	39,455		39,455		39,455	
Depreciation	126		126		126	
	<hr/>		<hr/>		<hr/>	
	39,581		39,581		39,581	
	<hr/> <hr/>		<hr/> <hr/>		<hr/> <hr/>	

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS 2025	£	TOTAL 2025	£	TOTAL 2024	£
Hall costs [including depreciation as shown in note 8]	39,581		39,581		39,581	
	<hr/>		<hr/>		<hr/>	

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS 2025	£	TOTAL 2025	£	TOTAL 2024	£
Hall costs [including depreciation as shown in note 8]	39,581		39,581		39,581	
	<hr/>		<hr/>		<hr/>	

7. OTHER COSTS

	UNRESTRICTED FUNDS 2025	£	TOTAL 2025	£	TOTAL 2024	£
Independent examiner's fee	384		384		384	
	<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2025	2024
This is stated after charging	£	£
Depreciation	126	126
	<u> </u>	<u> </u>

9. TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	IMPROVEMENTS TO PROPERTY £	FURNITURE FIXTURES & FITTINGS £	TOTAL £
Cost or valuation at 1.1.25 & 31.12.25	7,000	-	17,001	24,001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation at 1.1.25	-	-	15,403	15,403
Charge for the year	-	-	126	126
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	15,403	15,403
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 1.1.25	7,000	-	1,598	8,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31.12.25	7,000	-	1,598	8,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The property is shown at its original cost price and has not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

	£ 2025	£ 2024
Prepayments	514	514
	<u> </u>	<u> </u>

11. CASH AT BANK

	£ 2025	£ 2024
	50,322	50,322
	<u> </u>	<u> </u>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

12. CREDITORS

	£ 2025	£ 2024
Deposits	25	25
Rental fees carried forward due to Covid-19	-	-
Other Creditors	460	460
	<hr/>	<hr/>
	485	485
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2024 and 2023.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2025 £
General Funds	58,949	33,685	39,965	58,949
	<hr/>		<hr/>	<hr/>

The unrestricted funds are available to be spent for any of the purposes of the charity.

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY No.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

You will have noticed that we have made a loss of about £6000 this year. This is due to some major repairs such as new toilets, new canopy over the side door, decorating outside, a new plastic hall sign (the old one was rotting), security cameras, and in addition the memorial garden which has taken a long time to complete.

Although we are thankful to Broadstairs and St Peters Town Council for the grants towards the toilets and garden, we have had to stand the majority of the cost.

Making a loss is not the end of the world. It shows that we are investing in the hall for its long term use, and as the number of hirers is increasing, there is inevitably more cost in maintaining the hall.

I am pleased to say we do not need to increase hire charges yet, but with the world as it is, nothing is guaranteed these days.

Gordon Eyles

CHAIRMAN'S REPORT

There is a phrase I like to often use which is, "If It Ain't broke, don't fix it". This certainly applies to the team at St Peters. By keeping rentals fair we have continued to attract hirers and have kept the hall as a valuable community venue. Well done all round.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
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- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
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Approved by the trustees of the charity on / /2025 and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE: / /2025

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2024

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2024 TOTAL</u>	<u>£ 2023 TOTAL</u>
Activities for generating funds					
Rental income		30,140		30,140	29,320
Storage fees	2	375		375	375
Investment income	3	870		870	525
Grants		2,300		2,300	3,000
TOTAL INCOMING RESOURCES		33,685		33,685	33,220
<u>COST OF RAISING FUNDS:</u>	4				
Rates & Water		857		857	1,053
Light & Heat		5,170		5,170	1,907
Insurance		1,205		1,205	1,424
Telephone, Postage & Stationery		1,276		1,276	1,206
Repairs & Maintenance		27,062		27,062	11,963
Cleaning		2,343		2,343	535
Booking Secretary's Honorarium		1,000		1,000	1,000
General Expenses & Depreciation		126		126	140
Licence & Subscriptions (net of refund)		542		542	75
Net incoming resources available for charitable application		39,581		39,581	19,303
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	384		384	348
TOTAL RESOURCES EXPENDED	8	39,965		39,965	19,651
Net movement in funds		(6,280)		(6,280)	13,569
Transfers between funds		-		-	-
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		65,229		65,229	51,660
TOTAL FUNDS CARRIED FORWARD		58,949		58,949	65,229

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2024

	<u>NOTE</u>	<u>UNRESTRICTED</u> <u>FUNDS</u> £	<u>RESTRICTED</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>FUNDS</u> £	<u>PRIOR</u> <u>YEAR</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	9	8,598		8,598	8,724
		<hr/>			
TOTAL FIXED ASSETS		8,598		8,598	8,724
		<hr/>			
<u>CURRENT ASSETS</u>					
Debtors	10	514		514	819
Cash at bank & in hand	11	50,322		50,322	56,597
		<hr/>			
TOTAL CURRENT ASSETS		50,836		50,836	57,416
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	485		485	911
		<hr/>			
NET CURRENT ASSETS		50,351		50,351	56,505
TOTAL ASSETS LESS CURRENT LIABILITIES		58,828		58,828	65,229
		<hr/>			
NET ASSETS		58,949		58,949	65,229
		<hr/>			
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds		-			-
Unrestricted income funds	13	58,949		58,949	65,229
		<hr/>			
TOTAL CHARITY FUNDS		58,949		58,949	65,229
		<hr/> <hr/>			

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on / /2025 and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2024	£	2024	£	2024	£	2023	£
Rental income	30,140				30,140		29,320	
Storage fees	375				375		375	
	<hr/>		<hr/>		<hr/>		<hr/>	
	30,515				30,515		29,695	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2024	£	2024	£	2024	£	2023	£
Bank interest receivable	870				870		525	
	<hr/>		<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	2023
			£	£
Hall costs	39,455		39,455	19,163
Depreciation	126		126	140
	<hr/>		<hr/>	<hr/>
	39,581		39,581	19,303
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	2023
			£	£
Hall costs [including depreciation as shown in note 8]	39,581		39,581	19,303
	<hr/>		<hr/>	<hr/>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	2023
			£	£
Hall costs [including depreciation as shown in note 8]	39,581		39,581	19,303
	<hr/>		<hr/>	<hr/>

7. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	2023
			£	£
Independent examiner's fee	384		384	348
	<hr/>		<hr/>	<hr/>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2024	2023
This is stated after charging	£	£
Depreciation	126	140
	<u> </u>	<u> </u>

9. TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	IMPROVEMENTS TO PROPERTY £	FURNITURE FIXTURES & FITTINGS £	TOTAL £
Cost or valuation at 1.1.24 & 31.12.24	7,000	-	17,001	24,001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation at 1.1.24	-	-	15,277	15,277
Charge for the year	-	-	126	126
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	15,403	15,403
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 1.1.24	7,000	-	1,724	8,724
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31.12.24	7,000	-	1,598	8,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The property is shown at its original cost price and has not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

	£ 2024	£ 2023
Prepayments	514	819
	<u> </u>	<u> </u>

11. CASH AT BANK

	£ 2024	£ 2023
	50,322	56,597
	<u> </u>	<u> </u>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

12. CREDITORS

	£ 2024	£ 2023
Deposits	25	25
Rental fees carried forward due to Covid-19	-	-
Other Creditors	460	886
	<hr/>	<hr/>
	485	911
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2024 and 2023.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2024 £
General Funds	65,229	33,685	39,965	58,949
	<hr/>	<hr/>	<hr/>	<hr/>

The unrestricted funds are available to be spent for any of the purposes of the charity.

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CHARITY No.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

Another year whizzes by, and I am pleased to say we are thriving, and still going strong after 100 years. We have more hirers than ever before, even from London and Brighton, which has helped us keep the hire charges the same for the past seven years.

However costs are always rising, so we cannot ignore them forever. One area of concern is where hirers are arriving or leaving at the hall much earlier or later than the time paid for. The extra lighting, and possible water use are costs which we do not budget for, so should this continue, hire charges will have to rise.

We are very grateful for grants from Broadstairs and St Peters Town Council, which are being spent on creating a memorial garden for Queen Elizabeth II, and improvements in the toilet facilities.

Gordon Eyles

CHAIRMAN'S REPORT

The team at St Peters have yet again performed miracles in keeping this valuable community hall open to all. From retirement groups to kid's parties we seem to be able to please many people and all at reasonable rental hires. There has been further upgrading of facilities mostly financed from our own sources. It has been a pleasure to see a full return of activities after the pandemic.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 judgements 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; and
- 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE:

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2023 TOTAL</u>	<u>£ 2022 TOTAL</u>
Activities for generating funds					
Rental income		29,320		29,320	24,815
Storage fees	2	375		375	325
Investment income	3	525		525	43
Grants		3,000		3,000	4,667
TOTAL INCOMING RESOURCES		33,220		33,220	29,850
<u>COST OF RAISING FUNDS:</u>	4				
Rates & Water		1,053		1,053	598
Light & Heat		1,907		1,907	2,135
Insurance		1,424		1,424	1,291
Telephone, Postage & Stationery		1,206		1,206	873
Repairs & Maintenance		11,963		11,963	9,676
Cleaning		535		535	5,351
Booking Secretary's Honorarium		1,000		1,000	1,000
General Expenses & Depreciation		140		140	157
Licence & Subscriptions (net of refund)		75		75	460
Net incoming resources available for charitable application		19,303		19,303	21,541
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	348		348	324
TOTAL RESOURCES EXPENDED	8	19,651		19,651	21,865
Net movement in funds		13,569		13,569	7,985
Transfers between funds		-		-	-
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		51,660		51,660	43,675
TOTAL FUNDS CARRIED FORWARD		65,229		65,229	51,660

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2023

	<u>NOTE</u>	<u>UNRESTRICTED</u> <u>FUNDS</u> £	<u>RESTRICTED</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>FUNDS</u> £	<u>PRIOR</u> <u>YEAR</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	9	8,724		8,724	8,864
TOTAL FIXED ASSETS		8,724		8,724	8,864
<u>CURRENT ASSETS</u>					
Debtors	10	819		819	501
Cash at bank & in hand	11	56,597		56,597	42,882
TOTAL CURRENT ASSETS		57,416		57,416	43,383
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	911		911	587
NET CURRENT ASSETS		56,505		56,505	42,796
TOTAL ASSETS LESS CURRENT LIABILITIES		65,229		65,229	51,660
NET ASSETS		65,229		65,229	51,660
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds		-			-
Unrestricted income funds	13	65,229		65,229	51,660
TOTAL CHARITY FUNDS		65,229		65,229	51,660

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on

and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2023	£	2023	£	2023	£	2022	£
Rental income	29,320				29,320		24,815	
Storage fees	375				375		325	
	<hr/>		<hr/>		<hr/>		<hr/>	
	29,695				29,695		25,140	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2023	£	2023	£	2023	£	2022	£
Bank interest receivable	525				525		43	
	<hr/>		<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	2022
			£	£
Hall costs	19,163		19,163	21,390
Depreciation	140		140	151
	<hr/>		<hr/>	<hr/>
	19,303		19,303	21,541
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	2022
			£	£
Hall costs [including depreciation as shown in note 8]	19,303		19,303	21,541
	<hr/>		<hr/>	<hr/>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	2022
			£	£
Hall costs [including depreciation as shown in note 8]	19,303		19,303	21,541
	<hr/>		<hr/>	<hr/>

7. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	2022
			£	£
Independent examiner's fee	348		348	324
	<hr/>		<hr/>	<hr/>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2023	2022
This is stated after charging	£	£
Depreciation	140	151
	<u> </u>	<u> </u>

9. TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	IMPROVEMENTS TO PROPERTY £	FURNITURE FIXTURES & FITTINGS £	TOTAL £
Cost or valuation at 1.1.23 & 31.12.23	7,000	-	17,001	24,001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation at 1.1.23	-	-	15,137	15,137
Charge for the year	-	-	140	140
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	15,277	15,277
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 1.1.23	7,000	-	1,864	8,864
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31.12.23	7,000	-	1,724	8,824
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The property is shown at its original cost price and has not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

	£ 2023	£ 2022
Prepayments	819	501
	<u> </u>	<u> </u>

11. CASH AT BANK

£ 2023	£ 2022
56,597	42,882
<u> </u>	<u> </u>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

12. CREDITORS

	£ 2023	£ 2022
Deposits	25	25
Rental fees carried forward due to Covid-19	-	-
Other Creditors	886	562
	<hr/>	<hr/>
	911	587
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2023 and 2022.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2023 £
General Funds	51,660	33,220	19,651	65,229
	<hr/>	<hr/>	<hr/>	<hr/>

The unrestricted funds are available to be spent for any of the purposes of the charity.

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

CHARITY No.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

As Covid restrictions gradually ease, the hall has become busier than ever. We have several new regular groups, such as Brownies and Rainbow groups, a martial arts class, and a couple of different choirs. On top of this, we are becoming well used for children's birthday parties. All this has led to an increase in income, which has allowed us to further improve the hall, and surrounding area. This extra use of the hall has created a need for more cupboard space, so if any group has spare capacity, please let us know. We must also thank Broadstairs and St Peters Town Council for grants which have been very useful.

We now have a healthy bank balance, something I did not anticipate when Covid caused 2 lockdowns, but it seems that we have fared better than some other halls.

If there are any improvements that anyone would like to see at the hall, please let us know.

Gordon Eyles

CHAIRMAN'S REPORT

The team at St Peters have been really positive in seeing the hall up and running after the pandemic. They are to be congratulated. We have seen continual upward income from hirers and general community use. This in turn has allowed us to continue to upgrade the facilities including the resurfacing of the car park and the overdue work to the trees on site and in particular those that overhang the building and our neighbours.

To celebrate our 100 years we are working on creating a Jubilee garden at the side of the hall which will also commemorate the passing of Queen Elizabeth. I thank Ann Brazil and the old Boys for organising an exhibition celebrating the first 100 years of the hall.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 judgements 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; and
- 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE:

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2022 TOTAL</u>	<u>£ 2021 TOTAL</u>
Activities for generating funds					
Rental income		24,815		24,815	12,570
Storage fees	2	325		325	-
Investment income	3	43		43	3
Grants		4,667		4,667	19,717
TOTAL INCOMING RESOURCES		29,850		29,850	32,290
<u>COST OF RAISING FUNDS:</u>	4				
Rates & Water		598		598	337
Light & Heat		2,135		2,135	1,007
Insurance		1,291		1,291	1,216
Telephone, Postage & Stationery		873		873	403
Repairs & Maintenance		9,676		9,676	12,874
Cleaning		5,351		5,351	5,278
Booking Secretary's Honorarium		1,000		1,000	1,000
General Expenses & Depreciation		157		157	259
Licence & Subscriptions (net of refund)		460		460	940
Net incoming resources available for charitable application		21,541		21,541	23,314
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	324		324	324
TOTAL RESOURCES EXPENDED	8	21,865		21,865	23,638
Net movement in funds		7,985		7,985	8,652
Transfers between funds		-		-	-
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		43,675		43,675	35,023
TOTAL FUNDS CARRIED FORWARD		51,660		51,660	43,675

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2022

	<u>NOTE</u>	<u>UNRESTRICTED FUNDS</u> £	<u>RESTRICTED FUNDS</u> £	<u>TOTAL FUNDS</u> £	<u>PRIOR YEAR</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	9	8,864		8864	9,015
TOTAL FIXED ASSETS		8,864		8864	9,015
<u>CURRENT ASSETS</u>					
Debtors	10	501		501	484
Cash at bank & in hand	11	42,882		42,882	34,742
TOTAL CURRENT ASSETS		43,383		43,383	35,226
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	587		587	566
NET CURRENT ASSETS		42,796		42,796	34,660
TOTAL ASSETS LESS CURRENT LIABILITIES		51,660		51,660	43,675
NET ASSETS		51,660		51,660	43,675
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds		-		-	-
Unrestricted income funds	13	51,660		51,660	43,675
TOTAL CHARITY FUNDS		51,660		51,660	43,675

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on

and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a) Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b) Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c) Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2022	£	2022	£	2022	£	2021	£
Rental income	24,815				24,815		12,570	
Storage fees	325				325		-	
	<hr/>		<hr/>		<hr/>		<hr/>	
	25,140				25,140		12,570	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2022	£	2022	£	2022	£	2021	£
Bank interest receivable	43				43		3	
	<hr/>		<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	2021
			£	£
Hall costs	21,390		21,390	23,151
Depreciation	151		151	163
	<u>21,541</u>		<u>21,541</u>	<u>23,314</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	2021
			£	£
Hall costs [including depreciation as shown in note 8]	21,541		21,541	23,314
	<u>21,541</u>		<u>21,541</u>	<u>23,314</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	2021
			£	£
Hall costs [including depreciation as shown in note 8]	21,541		21,541	23,314
	<u>21,541</u>		<u>21,541</u>	<u>23,314</u>

7. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	2021
			£	£
Independent examiner's fee	324		324	324
	<u>324</u>		<u>324</u>	<u>324</u>

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

CHARITY NO.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

As you will see from the accounts, our income dropped considerably over the year, but government grants helped to cushion the impact.

We continue to be in demand for hire, and we have had new groups start with us, and have stayed, such as choirs, brownies and dance classes.

Repairs to the roof, were needed after clearing the fallen branches, new flooring was laid in the kitchen, and the surrounding trees have been lopped, which hopefully will result in fewer leaves falling into our area.(24 sacks full last time). Thankfully, we were able to open fully in the autumn, and income has improved, especially from children's' parties. Hopefully we can continue to be an asset for the area for the foreseeable future.

Gordon Eyles

CHAIRMAN'S REPORT

Life is slowly returning to normal and it would be opportune to mention that the Memorial Hall is now entering its second century. The original conveyance document is dated 17th July 1920 and transferred from the Church to the former Charity known as the St Peter's Parish Hall and the subsequent purchase of the ex-army hut from Richborough which became our main hall, sets the date of our centenary right in the middle of Covid.

We have not had any celebrations to mark the event but I think it is fair to say that the amount of restoration work performed during the pandemic by the current team is testimony to the continued long life of this valuable community asset.

With the exception of local Church Halls, our style of community hall is disappearing. As a Charity we owe it to the many local groups to continue our work of keeping this hall alive for those many groups that do hire us and to those groups in the future. My only concern is that as many of us are entering the later years of average life, we require younger people to take over the baton. Volunteer work for those of retirement age, is in my view, an essential way of keeping the grey matter going whilst at the same time helping the general needs of the community. With our current strong financial base, I am sure the next 100 years will look more secure than it did a few years ago.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 judgements 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; and
- 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE: 2nd April 2022

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2021 TOTAL</u>	<u>£ 2020 TOTAL</u>
Activities for generating funds					
Rental income		12,570		12,570	8,592
Storage fees	2	-		-	350
Investment income	3	3		3	26
Grants		19,717		19,717	13,334
TOTAL INCOMING RESOURCES		32,290		32,290	22,302
<u>COST OF RAISING FUNDS:</u>	4				
Rates & Water		337		337	518
Light & Heat		1,007		1,007	1,167
Insurance		1,216		1,216	1,210
Telephone, Postage & Stationery		403		403	275
Repairs & Maintenance		12,874		12,874	10,673
Cleaning		5,278		5,278	5,236
Booking Secretary's Honorarium		1,000		1,000	1,000
General Expenses & Depreciation		259		259	237
Licence & Subscriptions (net of refund)		940		940	(170)
Net incoming resources available for charitable application		23,314		23,314	20,146
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	324		324	306
TOTAL RESOURCES EXPENDED	8	23,638		23,638	20,452
Net movement in funds		8,652		8,652	1,850
Transfers between funds		-		-	-
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		35,023		35,023	33,173
TOTAL FUNDS CARRIED FORWARD		43,675	-	43,675	35,023

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2021

	<u>NOTE</u>	<u>UNRESTRICTED</u> <u>FUNDS</u> £	<u>RESTRICTED</u> <u>FUNDS</u> £	<u>TOTAL</u> <u>FUNDS</u> £	<u>PRIOR</u> <u>YEAR</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	9	9,015	-	9,015	9,178
TOTAL FIXED ASSETS		9,015	-	9,015	9,178
<u>CURRENT ASSETS</u>					
Debtors	10	484		484	403
Cash at bank & in hand	11	34,742		34,742	33,083
TOTAL CURRENT ASSETS		35,226		35,226	33,486
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	566	-	566	7,641
NET CURRENT ASSETS		34,660	-	34,660	25,845
TOTAL ASSETS LESS CURRENT LIABILITIES		43,675	-	43,675	35,023
NET ASSETS		43,675	-	43,675	35,023
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds			-		-
Unrestricted income funds	13	43,675		43,675	35,023
TOTAL CHARITY FUNDS		43,675	-	43,675	35,023

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on

and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a) Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b) Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c) Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2021	£	2021	£	2021	£	2020	£
Rental income	12,570				12,570		8,592	
Storage fees	-				-		350	
	<hr/>		<hr/>		<hr/>		<hr/>	
	12,570				12,570		8,942	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2021	£	2021	£	2021	£	2020	£
Bank interest receivable	3				3		26	
	<hr/>		<hr/>		<hr/>		<hr/>	

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2021	£	2021	2020
			£	£
Hall costs	23,151		23,151	19,969
Depreciation	163		163	177
	23,314		23,314	20,146

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2021	£	2021	2020
			£	£
Hall costs [including depreciation as shown in note 8]	23,314		23,314	20,146

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2021	£	2021	2020
			£	£
Hall costs [including depreciation as shown in note 8]	23,314		23,314	20,146

7. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2021	£	2021	2020
			£	£
Independent examiner's fee	324		324	306

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2021	2020
This is stated after charging	£	£
Depreciation	163	177
	<hr/>	<hr/>

9. TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	IMPROVEMENTS TO PROPERTY £	FURNITURE FIXTURES & FITTINGS £	TOTAL £
Cost or valuation at 1.1.21 & 31.12.21	7,000	-	17,001	24,001
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation at 1.1.21	-	-	14,823	14,823
Charge for the year	-	-	163	163
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	14,986	14,986
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value at 1.1.21	7,000	-	2,178	9,178
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value at 31.12.21	7,000	-	2,015	9,015
	<hr/>	<hr/>	<hr/>	<hr/>

The property is shown at its original cost price and has not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

	£ 2021	£ 2020
Prepayments	484	403
	<hr/>	<hr/>

11. CASH AT BANK

	£ 2021	£ 2020
	34,742	33,083
	<hr/>	<hr/>

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

12. CREDITORS

	£ 2021	£ 2020
Deposits	25	25
Rental fees carried forward due to Covid-19	-	7,300
Other Creditors	541	316
	<hr/>	<hr/>
	566	7,641
	<hr/>	<hr/>

All creditors relate to unrestricted funds in 2021 and 2020.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2021 £
General Funds	35,023	32,290	23,638	43,675
	<hr/>			<hr/>

The unrestricted funds are available to be spent for any of the purposes of the charity.

ST PETER'S MEMORIAL HALL

England & Wales - Charity number 1175949

Accounts

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

CHARITY No.: 1175949

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND 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 under section 144[2] 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 Charities Act; and

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 the 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:

- * to keep accounting records in accordance with Section 130 of the Charities Act;
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name: Rebecca J Smith



Relevant professional qualification or body: ICPA (Fellow)

Address: 50 Queen Street, Ramsgate, CT11 9EE

DATE: 12th May 2021

TREASURER'S REPORT FOR 2020 ACCOUNTS

To mis-quote an old TV programme – That Was The Year That Was. We were open, then closed, then open, then closed.

Thanks to grants from Thanet District Council totalling £11,334 together with not paying rates from April, and allowing for hire fees paid in advance, we have made a surplus of just under £2,000.

Despite the pandemic, we managed to install all new exit doors, paid for out of savings, and with the help of a grant of £2,000 from Broadstairs and St Peters Town Council. The hall is now more secure than ever. We have also upgraded parts of the electrical system making it safer. Other than that, it has been a quiet year financially and I am pleased to say that we have enough in the bank to see us through the next year and beyond. Also I see no need to increase hire fees in the coming year. We have had several enquiries from new hirers so, when we are open permanently again, we should have a thriving community hall.

Gordon Eyles

Trustee and Treasurer

Chairman's Report. AGM May 10th 2021

What can one say to add to the most upsetting year on record. Well we have nearly all got through it and thanks to the Government Grants the hall is financially secure. Also the team here have continued to improve the premises. I believe we are set fair for the re-building of the hall and the country. Only time will tell.

Michael Wheatley-Ward

May 10th 2021.

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2020

	<u>NOTE</u>	<u>UNRESTRICTED FUND</u>	<u>RESTRICTED FUND</u>	<u>£ 2020 TOTAL</u>	<u>£ 2019 TOTAL</u>
Activities for generating funds					
Rental income		8,592		8,592	25,301
Storage fees	2	350		350	325
Investment income	3	26		26	39
Grants		13,334		13,334	2,000
		<hr/>			
TOTAL INCOMING RESOURCES		22,302		22,302	27,665
		<hr/>			
<u>COST OF RAISING FUNDS:</u>					
	4				
Rates & Water		518		518	1,513
Light & Heat		1,167		1,167	1,853
Insurance		1,210		1,210	1,255
Telephone, Postage & Stationery		275		275	605
Repairs & Maintenance		10,673		10,673	9,428
Cleaning		5,236		5,236	5,360
Booking Secretary's Honorarium		1,000		1,000	750
General Expenses & Depreciation		237		237	419
Licence & Subscriptions (net of refund)		(170)		(170)	726
		<hr/>			
Net incoming resources available for charitable application		20,146		20,146	21,909
<u>CHARITABLE EXPENDITURE</u>					
Management & Administration	7	306		306	306
		<hr/>			
TOTAL RESOURCES EXPENDED	8	20,452		20,452	22,215
		<hr/>			
Net movement in funds		1,850		1,850	5,450
Transfers between funds		-		-	-
Improvements to Property written off		-		-	(41,133)
<u>RECONCILIATION OF FUNDS</u>					
TOTAL FUNDS BROUGHT FORWARD		33,173		33,173	68,856
		<hr/>			
TOTAL FUNDS CARRIED FORWARD		35,023	-	35,023	33,173
		<hr/>			

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2020

	<u>NOTE</u>	<u>UNRESTRICTED FUNDS</u> £	<u>RESTRICTED FUNDS</u> £	<u>TOTAL FUNDS</u> £	<u>PRIOR YEAR</u> £
<u>FIXED ASSETS</u>					
Tangible Assets	9	9,178	-	9,178	9,355
		<hr/>			
TOTAL FIXED ASSETS		9,178	-	9,178	9,355
		<hr/>			
<u>CURRENT ASSETS</u>					
Debtors	10	403		403	607
Cash at bank & in hand	11	33,083		33,083	23,748
		<hr/>			
TOTAL CURRENT ASSETS		33,486		33,486	24,355
<u>LIABILITIES</u>					
Creditors: amounts falling due within one year	12	7,641	-	7,641	537
		<hr/>			
NET CURRENT ASSETS		25,845	-	25,845	23,818
TOTAL ASSETS LESS CURRENT LIABILITIES		35,023	-	35,023	33,173
		<hr/>			
NET ASSETS		35,023	-	35,023	33,173
		<hr/>			
<u>FUNDS OF THE CHARITY</u>					
Restricted income funds			-		-
Unrestricted income funds	13	35,023		35,023	33,173
		<hr/>			
TOTAL CHARITY FUNDS		35,023	-	35,023	33,173
		<hr/>			

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on 10th May 2021 and signed on their behalf by:

M Wheatley-Ward

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2020	£	2020	£	2020	£	2019	£
Rental income	8,592				8,592		25,301	
Storage fees	350				350		325	
	<u>8,942</u>				<u>8,942</u>		<u>25,626</u>	

3. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2020	£	2020	£	2020	£	2019	£
Bank interest receivable	26				26		39	
	<u>26</u>				<u>26</u>		<u>39</u>	

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	
	2020	£	2020	£
Hall costs	19,969		19,969	21,718
Depreciation	177		177	191
	<u>20,146</u>		<u>20,146</u>	<u>21,909</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	
	2020	£	2020	£
Hall costs [including depreciation as shown in note 8]	20,146		20,146	21,909

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	
	2020	£	2020	£
Hall costs [including depreciation as shown in note 8]	20,146		20,146	21,909

7. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	
	2020	£	2020	£
Independent examiner's fee	306		306	306

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2020	2019
This is stated after charging	£	£
Depreciation	177	191
	<u> </u>	<u> </u>

9. TANGIBLE FIXED ASSETS

	FREEHOLD PROPERTY £	IMPROVEMENTS TO PROPERTY £	FURNITURE FIXTURES & FITTINGS £	TOTAL £
Cost or valuation at 1.1.20 & 31.12.20	7,000	41,133	17,001	65,134
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation at 1.1.20	-	41,133	14,646	55,779
Charge for the year	-	-	177	177
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	41,133	14,823	55,956
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 1.1.20	7,000	-	2,355	9,355
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31.12.20	7,000	-	2,178	9,178
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The property and improvements are shown at their original cost prices and have not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

	£ 2020	£ 2019
Prepayments	403	607
	<u> </u>	<u> </u>

11. CASH AT BANK

	£ 2020	£ 2019
	33,083	23,748
	<u> </u>	<u> </u>

12. CREDITORS

	£ 2020	£ 2019
Deposits	25	25
Rental fees carried forward due to Covid-19	7,300	
Other Creditors	316	512
	<u>7,641</u>	<u>537</u>

All creditors relate to unrestricted funds in 2020 and 2019.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2020 £
General Funds	33,173	22,302	20,452	35,023
	<u>33,173</u>		<u>20,452</u>	<u>35,023</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.