

SHIPLAKE MEMORIAL HALL

England & Wales · Charity number 1182572

Details

Status Registered

Legal form CIO

Registered 2019-03-21

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

Contact

Address Shiplake Memorial Hall
Memorial Avenue
Shiplake Cross
Henley-On-Thames
RG9 4DW

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Email secretary@shiplakehall.com

Website www.shiplakehall.com

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL AND PLAYING FIELD FOR USE OF THE INHABITANTS OF THE PARISHES OF SHIPLAKE AND BINFIELD HEATH AND THE SURROUNDING AREA WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING FOR USE FOR: MEETINGS, LECTURES, CLASSES, AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: Provision and maintenance of a village hall and playing field for use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding are without distinction of political, religious or other opinions.

Classification

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

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£101,241	£111,796	-	-
2023-12-31	£84,952	£75,489	-	-
2022-12-31	£58,316	£66,481	-	-
2021-12-31	£52,964	£36,300	-	-
2020-12-31	£48,738	£58,121	-	-

Trustees

Name	Role	Appointed
Robert Partridge	Chair	2019-01-31
Alastair Edward Macdiarmid		2023-09-25
Ann Manning		2021-03-10
CAROLINE FAIRBROTHER		2019-02-01
Charlotte Fleur Barlow		2026-02-18
Mark Manson		2019-02-04
Simon Atkinson		2022-01-26

SHIPLAKE MEMORIAL HALL

England & Wales - Charity number 1182572

Accounts

Charity registration number 1182572 (England and Wales)

SHIPLAKE MEMORIAL HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Caladine

Chartered Certified Accountants

SHIPLAKE MEMORIAL HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Atkinson Mrs C Fairbrother Mrs P Huggell Ms A Manning Mr M Manson Mr R Partridge Mr A Macdiarmid
Charity number (England and Wales)	1182572
Principal address	Memorial Avenue Shiplake Cross Henley-on-Thames RG9 4DW
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

SHIPLAKE MEMORIAL HALL

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SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

This is the annual report of the trustees of Shiplake Memorial Hall, Charitable Incorporated Organisation (CIO), No 1182572 for the year ending 31st December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

No changes were made to the charitable objectives of the CIO during the year.

Public benefit

Shiplake Memorial Hall is a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Significant activities and achievements against objectives

The five elected trustees of the CIO (namely: Mr Robert Partridge, Mr Simon Atkinson (Treasurer), Mr Mark Manson, Mr Alastair MacDiarmid and Mrs Pamela Hudgell), and the representatives for Shiplake Parish Council (Ms Ann Manning) and Binfield Heath Parish Council, (Mrs Caroline Fairbrother), continued to serve throughout the year.

Hall hire income for the year was £36,893 compared to £43,294 in 2023, a decrease of 15%. This fall in hire income towards more normal levels, was due primarily to a significant hire in 2023 to Netflix for the shooting of scenes in The Crown TV series, that boosted prior year hire revenue. In 2024, we were proud to follow up on this welcome exposure by hosting the BBC radio programme Any Questions and I am pleased to report that the Hall was generally busy throughout the year.

Income from schools' use of the playing field decreased from June 2024 when Shiplake College brought their own new pitches into use so negating the need to hire the Hall playing field. However, an agreement was reached with Henley AFC to rent the field for under 14 football matches each Saturday starting in September. This arrangement included caring for the grass, a task previously undertaken by Shiplake College as part of their hire charge. The tennis and bowls clubs continued to operate as part of the overall estate and donations, including one generous offering from the Phillimore Trust, further underpinned Hall income.

The Old Billiard Room, leased as a commercial space to Henley-on-Thames based business Beckhoff Automation, provided a welcome additional source of regular income. Separately, a long-term tenant left the Hall's residential flat, Mardon Cottage, in June 2024 and after taking professional advice, the trustees decided to undertake a complete refurbishment, installing a new bathroom and kitchen, redecorating throughout and adding to the loft insulation. This work was completed in December 2024 and a new tenant moved in during December on a 1 year tenancy. The refurbishment cost £29,148 plus a loss of rent for 5 months when the flat was empty.

We received a very welcome award of a £25,000 grant from the Postcode Community Trust during the year and are now planning to use this money to tackle a number of infrastructure improvement and community facing projects during 2025 (the Hall's centenary year) to ensure the Hall's viability as a local facility going forward.

Our two new contractors Lavinia Willgoss and Phillipa Collings who handle all bookings settled in quickly and established themselves very effectively. They are managing the wide range of bookings' interest we have from the communities we serve.

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Our Facilities management contractor, Peter Debrou, stepped up to take on more responsibility and the cleaning team continued to support the Hall very effectively. The CIO's Bookkeeper, Sally Young, provided great service again in 2024, supporting our Treasurer with regular reporting and an interface with the statutory accounting and external Independent accounts Examiner Caladine, who ensure the Hall complies with the latest Charity Commission and regulatory accounting requirements and standards.

Financial review

The Hall's income from investments, bank and other deposits was £1,670 (2023: £1,733), including income from the COIF (the investment fund at the CCLA), the market value of which at the end of the year rose slightly to a value of £42,244 compared to £41,310 at the end of 2023. The NS&I Bond of £3,000 was matured during the year.

As the appended accounts show, the net cash generated from operations for the year was £2,464 (calculated as net Profit before Depreciation expense) compared to an equivalent surplus of £25,026 in 2023. After charging for depreciation, the CIO made a loss for the year of £9,622 which compares to a surplus of £12,940 in 2023. This difference is reflected by the costs of refurbishing Mardon Cottage which were all expensed in the year, together with higher general maintenance costs. Total revenue in 2024 however showed good growth increasing to £101,241 compared to £84,952 in 2023, significantly bolstered by the Postcode Community Trust grant. The higher revenue from operations allowed meaningfully higher spend in maintaining the buildings and grounds of the Hall including essential repairs undertaken. As well as the refurbishment of Mardon Cottage, we replaced two garage roofs and invested significantly in trees and grounds maintenance.

Reserves policy

Cash reserves (including liquid investments) were £80,244 as at 31 December 2024 (compared to £77,060 as at 31 December 2023).

The CIO comfortably remained above its policy requirement to maintain a minimum £25,000 of cash reserves at all times.

Plans for future periods

Throughout the year the whole team comprising my fellow trustees and the contractors we engage worked hard to continue to restore the Hall to sound operation and I am once again grateful for their whole-hearted commitment and support. As referred to above, 2025 is the Hall's centenary year and we are planning a number of events to mark the centenary and celebrate 100 years of this well-used and popular community asset. Further investment will be needed in the assets that comprise our estate and two streams of property rental income will support this and help to top up reserves once again. Finally, and linked to the need to maintain investment, we are as grateful as ever to our regular Hall hirers without whom the Hall would struggle to remain viable.

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation ('CIO') on 21 March 2019 (charity number 1182572). Prior to that the hall and other assets had been managed by an unincorporated charity (no. 304360). The assets were transferred to the current CIO on 9 February 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Atkinson
Mrs C Fairbrother
Mrs P Hudgell
Ms A Manning
Mr M Manson
Mr R Partridge
Mr A Macdiarmid

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 CIO and of the incoming resources and application of resources of the CIO for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mr R Partridge
Trustee

Date: 6.6.25

SHIPLAKE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHIPLAKE MEMORIAL HALL

I report to the trustees on my examination of the financial statements of Shiplake Memorial Hall (the CIO) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date:

9 June 2025

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	26,500	5,594
Charitable activities	4	71,969	77,625
Other trading activities	5	1,102	-
Investments	6	1,670	1,733
Total income		<u>101,241</u>	<u>84,952</u>
Expenditure on:			
Charitable activities	7	<u>111,796</u>	<u>75,489</u>
Total expenditure		<u>111,796</u>	<u>75,489</u>
Net gains/(losses) on investments	11	<u>933</u>	<u>3,477</u>
Net income/(expenditure) and movement in funds		<u>(9,622)</u>	<u>12,940</u>
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>561,396</u>	<u>548,456</u>
Fund balances at 31 December 2024		<u>551,774</u>	<u>561,396</u>

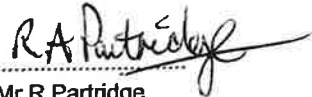
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	13		481,170		493,256
Investments	14		42,244		44,310
			<u>523,414</u>		<u>537,566</u>
Current assets					
Trade and other receivables	15	9,487		8,756	
Cash at bank and in hand		38,000		32,750	
		<u>47,487</u>		<u>41,506</u>	
Current liabilities	16	(19,127)		(17,676)	
Net current assets			<u>28,360</u>		<u>23,830</u>
Total assets less current liabilities			<u>551,774</u>		<u>561,396</u>
The funds of the CIO					
Unrestricted funds	18		551,774		561,396
			<u>551,774</u>		<u>561,396</u>

The financial statements were approved by the trustees on 6.6.25.



Mr R Partridge
Trustee

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Shiplake Memorial Hall is a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area. The charity was registered as a Charitable Incorporated Organisation ('CIO') on 21 March 2019 (charity number 1182572). Prior to that the hall and other assets had been managed by an unincorporated charity (no. 304360). The assets were transferred to the current CIO on 9 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of listed investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Investment income (including dividends) are recognised when received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	50 year straight line
Fixtures and fittings	6 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,500	3,594
Grants	25,000	2,000
	<u>26,500</u>	<u>5,594</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ (Continued)
Donations and gifts		
Donations	-	3,594
Other	1,500	-
	<u>1,500</u>	<u>3,594</u>
Grants		
SODC Covid grants	-	2,000
Postcode Lottery	25,000	-
	<u>25,000</u>	<u>2,000</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Hire of hall	36,893	43,294
Hire of sports field	6,570	10,759
The Old Billiard Room	21,456	12,172
Flat rent	7,050	11,400
	<u>71,969</u>	<u>77,625</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,102	-
	<u>1,102</u>	<u>-</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	-	1,134
Interest receivable	1,670	599
	<u>1,670</u>	<u>1,733</u>

7 Expenditure towards charitable activities

	2024 £	2023 £
Depreciation and impairment	12,086	12,086
Utilities	6,828	7,178
Insurance	1,962	2,060
Repairs and maintenance	48,152	7,353
Cleaning	4,004	3,629
Licences	1,304	1,135
Contractor costs	30,058	30,829
Sundry costs	713	809
	<u>105,107</u>	<u>65,079</u>
Share of support costs (see note 8)	3,925	2,674
Share of governance costs (see note 8)	2,764	7,736
	<u>111,796</u>	<u>75,489</u>

8 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Telephone	434	415
Computer and IT costs	3,491	2,259
Governance	2,764	7,736
	<u>6,689</u>	<u>10,410</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Accountancy	1,200	1,752
Legal and professional	1,564	5,984
	<u>2,764</u>	<u>7,736</u>

Governance costs includes payments to the Independent Examiner of £1,200 for Independent Examination work.

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,200	1,128
Depreciation of owned property, plant and equipment	<u>12,086</u>	<u>12,086</u>

10 Trustees

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

11 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>933</u>	<u>3,477</u>

12 Taxation

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

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Property, plant and equipment

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	782,422	58,295	840,717
At 31 December 2024	782,422	58,295	840,717
Depreciation and impairment			
At 1 January 2024	289,166	58,295	347,461
Depreciation charged in the year	12,086	-	12,086
At 31 December 2024	301,252	58,295	359,547
Carrying amount			
At 31 December 2024	481,170	-	481,170
At 31 December 2023	493,256	-	493,256

14 Fixed asset investments

	COIF fund £	NS&I bond £	Total £
Cost or valuation			
At 1 January 2024	41,310	3,000	44,310
Valuation changes	934	-	934
Disposals	-	(3,000)	(3,000)
At 31 December 2024	42,244	-	42,244
Carrying amount			
At 31 December 2024	42,244	-	42,244
At 31 December 2023	41,310	3,000	44,310

15 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Other receivables	7,089	5,687
Prepayments and accrued income	2,398	3,069
	<u>9,487</u>	<u>8,756</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Current liabilities

	Notes	2024 £	2023 £
Deferred income	17	8,030	6,973
Trade payables		3,422	2,040
Other payables		6,475	6,525
Accruals and deferred income		1,200	2,138
		<u>19,127</u>	<u>17,676</u>

17 Deferred income

	2024 £	2023 £
Other deferred income	<u>8,030</u>	<u>6,973</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>8,030</u>	<u>6,973</u>
Movements in the year:		
Deferred income at 1 January 2024	6,973	19,769
Released from previous periods	(6,973)	(19,164)
Resources deferred in the year	8,030	6,368
Deferred income at 31 December 2024	<u>8,030</u>	<u>6,973</u>

SHIPLAKE MEMORIAL HALL

England & Wales - Charity number 1182572

Accounts

Charity registration number 1182572

SHIPLAKE MEMORIAL HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



Caladine

Chartered Certified Accountants

SHIPLAKE MEMORIAL HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Atkinson
Mrs C Fairbrother
Mrs P Hudgell
Ms A Manning
Mr M Manson
Mr R Partridge
Mr A Macdiarmid

(Appointed 25 September 2023)

Charity number

1182572

Principal address

Memorial Avenue
Shiplake Cross
Henley-on-Thames
RG9 4DW

Independent examiner

John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

SHIPLAKE MEMORIAL HALL

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SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

No changes were made to the charitable objectives of the CIO during the year.

Public benefit

Shiplake Memorial Hall is a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Significant activities and achievements against objectives

Mr Hugh Lacey stepped down in March 2023 after 27 years as a hall trustee. He was replaced as representative for Binfield Heath Parish Council by Mrs Caroline Fairbrother (previously an elected trustee). In addition, Mr Alastair Macdiarmid joined as an elected trustee.

The remaining four elected trustees of the CIO (namely: Mr Robert Partridge, Mr Simon Atkinson (Treasurer), Mr Mark Manson, and Mrs Pamela Hudgell), and the representative for Shiplake Parish Council (Ms Ann Manning), continued to serve throughout the year.

On behalf of all the trustees, I'd like to express our gratitude to Hugh Lacey for his many years of service and guidance to our CIO and welcome Alastair to bolster this trustee group.

Hall hire income for the year was £43,294 compared to £34,895 in 2022, an increase of 24%, the increase in part due to a high-profile one-off hire by Netflix to film part of an episode of The Crown (which was screened in the UK in January 2024). Interest from regular and other new hirers remained strong as the Hall traded in-line with the pre-Covid years on a day-to-day basis and focussed to a greater extent on providing a facility for very local groups and businesses. Schools' use of the playing field increased in 2023, the tennis and bowls clubs continued to operate as part of the overall estate and donations, including one generous offering from the Phillimore Trust, boosted Hall income.

2023 was in some ways a transformative year for the CIO in terms of the increasing robustness and diversification of its income streams. The work was completed on the refurbishment of the space previously occupied by the local children's nursery, now referred to as the Old Billiard Room reflecting its original purpose (whilst the nursery was accommodated by our neighbours at Shiplake Primary School). The Old Billiard Room was let to Beckhoff, a locally headquartered company, who agreed to lease the space for 3 years, starting in August 2023. Together with income continuing from the residential letting of Mardon Cottage, these two tenancies generated circa £23,500 for the CIO during the year.

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The Hall's income from bank and other deposits increased year on year as interest rates rose, but this was also underpinned by a positive year on year valuation improvement from its COIF investment, to a value of £41,311 compared to £37,834 at the end of 2022.

As the appended accounts show, the net cash generated from operations for the year was a healthy £25,026 (calculated as net Profit before Depreciation expense) compared to an equivalent surplus of £3,800 in 2022. After charging for depreciation, the CIO made a surplus for the year of £12,940 which compares to a deficit of £13,143 in 2022. This reflected strong trading as described above with an increase in total revenue for the CIO in 2023 to £84,952 compared to £58,316 in 2022. The higher revenue from operations allowed meaningfully higher spend in maintaining the buildings and grounds of the Hall including essential repairs undertaken. For example, and in addition to the bigger refurbishment project, the CIO replaced the windows of Mardon Cottage, paid a first instalment towards new garage roofs and invested significantly in tree, grounds and security barrier maintenance in 2023.

Going concern

The project to refurbish the Old Billiard Room cost the CIO over £60,000, spread across 2022 and 2023, however, given the stronger year of income generation in 2023, unrestricted reserves had recovered by 31 December 2023 to total £58,140 (compared to £87,823 as at 31 December 2022). The CIO comfortably remained above its policy requirement to maintain a minimum £25,000 of cash reserves at all times. At the end of the year, cash held at bank and on deposit for immediate needs, was £24,679 (2022: £14,808), whilst cash invested in readily available liquid assets totalled £44,310 (2022: £40,834)

Reserves policy

Total income for the year amounted to £84,952 (2022: £58,316) and expenditure was £75,489 (2022: £66,481). Movement on the investment funds was a gain of £3,477 (2022: loss of £4,978). Total funds at 31 December 2023 were £561,396 (2022: £548,456)

As outlined above, the trustees have decided that cash reserves need to be maintained at a level of at least £25,000, and this has been sustained throughout the year.

Plans for future periods

Following the departure of the Hall Manager (in early 2023) and the Bookings Manager (later in the year) to new roles elsewhere, the CIO created two new bookings roles. I would like to take this opportunity to thank Lottie Pheasant and Gayle Nicholson respectively for all their hard work over the years and to formally welcome Lavinia Willgoss and Phillipa Collings as new contractors, both of whom have settled in well and are managing the wide range of bookings' interest we have from the communities we serve.

Our Caretaker contractor, Peter Debrou, stepped up to take on more responsibility and the cleaning team continued to support the Hall very effectively. The CIO's Bookkeeper, Sally Young, provided great service again in 2023, supporting our Treasurer as we moved the statutory accounting and external Independent Examination of the accounts to Caladine, who provided guidance to the CIO on a suite of accounting policies and ensured compliance with the latest Charity Commission and regulatory accounting requirements and standards.

Throughout the year the whole team comprising my fellow trustees and our contractor staff have worked hard to continue to restore the Hall to sound operation and I am once again grateful for their whole-hearted commitment and support.

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation ('CIO') on 21 March 2019 (charity number 1182572). Prior to that the hall and other assets had been managed by an unincorporated charity (no. 304360). The assets were transferred to the current CIO on 9 February 2020.

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Atkinson
Mrs C Fairbrother
Mrs P Hudgell
Mr H Lacey
Ms A Manning
Mr M Manson
Mr R Partridge
Mr A Macdiarmid

(Resigned 11 March 2023)

(Appointed 25 September 2023)

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



Mr R Partridge
Trustee

Date:

SHIPLAKE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIPLAKE MEMORIAL HALL

I report to the trustees on my examination of the financial statements of Shiplake Memorial Hall (the CIO) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

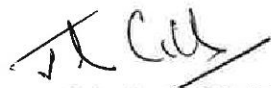
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 7 May 2024

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	5,594	5,201
Charitable activities	4	77,625	51,468
Investments	5	1,733	1,647
		<u>84,952</u>	<u>58,316</u>
Total income			
Expenditure on:			
Charitable activities	6	75,489	66,481
		<u>75,489</u>	<u>66,481</u>
Net gains/(losses) on investments	9	3,477	(4,978)
		<u>3,477</u>	<u>(4,978)</u>
Net income/(expenditure) and movement in funds		<u>12,940</u>	<u>(13,143)</u>
Reconciliation of funds:			
Fund balances at 1 January 2023		548,456	561,599
		<u>548,456</u>	<u>561,599</u>
Fund balances at 31 December 2023		<u>561,396</u>	<u>548,456</u>

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

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Property, plant and equipment	11		493,256		450,633
Investments	12		44,310		40,834
			<u>537,566</u>		<u>491,467</u>
Current assets					
Trade and other receivables	13	8,756		21,864	
Cash at bank and in hand		32,750		64,555	
		<u>41,506</u>		<u>86,419</u>	
Current liabilities	14	(17,676)		(29,430)	
Net current assets			23,830		56,989
Total assets less current liabilities			<u>561,396</u>		<u>548,456</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds:					
Fixed asset fund	16	493,256		450,633	
Maintenance reserve	16	10,000		10,000	
General unrestricted funds		<u>58,140</u>		<u>87,823</u>	
			<u>561,396</u>		<u>548,456</u>
			<u>561,396</u>		<u>548,456</u>

The financial statements were approved by the Trustees on


Mr R Partridge
Trustee

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Investment income (including dividends) are recognised when received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	50 year straight line
Fixtures and fittings	6 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	3,594	2,432
Grants receivable	2,000	2,769
	<u>5,594</u>	<u>5,201</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £ (Continued)
Donations and gifts		
Donations	3,594	15
Fundraising events	-	2,417
	<u>3,594</u>	<u>2,432</u>
Grants receivable for core activities		
SODC Covid grants	2,000	2,769
	<u>2,000</u>	<u>2,769</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Hire of hall	43,294	34,895
Hire of sports field	10,759	4,699
The Old Billiard Room	12,172	-
Nursery	-	774
Flat rent	11,400	11,100
	<u>77,625</u>	<u>51,468</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	1,134	1,130
Interest receivable	599	517
	<u>1,733</u>	<u>1,647</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure towards charitable activities

	2023 £	2022 £
Depreciation and impairment	12,086	10,992
Utilities	7,178	3,116
Insurance	2,060	1,830
Repairs and maintenance	7,353	5,853
Cleaning	3,629	4,905
Licences	1,135	784
Contractor costs	30,829	32,573
Sundry costs	809	1,251
	<u>65,079</u>	<u>61,304</u>
Share of support costs (see note 7)	2,674	2,003
Share of governance costs (see note 7)	7,736	3,174
	<u>75,489</u>	<u>66,481</u>

7 Support costs allocated to activities

	Charitable activities 2023 £	Total 2022 £
Telephone	415	402
Computer and IT costs	2,259	1,601
Governance	7,736	3,174
	<u>10,410</u>	<u>5,177</u>
	2023	2022
	£	£
Governance costs comprise:		
Accountancy	1,752	1,620
Legal and professional	5,984	1,554
	<u>7,736</u>	<u>3,174</u>

Governance costs includes payments to the Independent Examiner of £552 for Independent Examination work and £1,200 for other services.

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

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

9 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	3,477	(4,978)

10 Taxation

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

11 Property, plant and equipment

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	727,713	58,295	786,008
Additions	54,709	-	54,709
At 31 December 2023	782,422	58,295	840,717
Depreciation and impairment			
At 1 January 2023	277,080	58,295	335,375
Depreciation charged in the year	12,086	-	12,086
At 31 December 2023	289,166	58,295	347,461
Carrying amount			
At 31 December 2023	493,256	-	493,256
At 31 December 2022	450,633	-	450,633

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Fixed asset investments

	COIF fund £	NS&I bond £	Total £
Cost or valuation			
At 1 January 2023	37,834	3,000	40,834
Valuation changes	3,477	-	3,477
At 31 December 2023	<u>41,311</u>	<u>3,000</u>	<u>44,311</u>
Carrying amount			
At 31 December 2023	<u>41,311</u>	<u>3,000</u>	<u>44,311</u>
At 31 December 2022	<u>37,834</u>	<u>3,000</u>	<u>40,834</u>

13 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Other receivables	5,687	19,872
Prepayments and accrued income	3,069	1,992
	<u>8,756</u>	<u>21,864</u>

14 Current liabilities

	Notes	2023 £	2022 £
Deferred income	15	6,973	19,769
Trade payables		2,040	2,833
Other payables		6,525	3,960
Accruals and deferred income		2,138	2,868
		<u>17,676</u>	<u>29,430</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Deferred income	2023	2022
	£	£
Other deferred income	6,973	19,769
	<u>6,973</u>	<u>19,769</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	6,973	19,769
	<u>6,973</u>	<u>19,769</u>
Movements in the year:		
Deferred income at 1 January 2023	19,769	8,905
Released from previous periods	(19,164)	(8,905)
Resources deferred in the year	6,368	19,769
	<u>6,973</u>	<u>19,769</u>
Deferred income at 31 December 2023	<u>6,973</u>	<u>19,769</u>

16 Unrestricted funds

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

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Fixed asset fund	450,633	-	-	42,623	-	493,256
Maintenance reserve	10,000	-	-	-	-	10,000
General funds	87,823	84,952	(75,489)	(42,623)	3,477	58,140
	<u>548,456</u>	<u>84,952</u>	<u>(75,489)</u>	<u>-</u>	<u>3,477</u>	<u>561,396</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Fixed asset fund	439,665	-	-	10,968	-	450,633
Maintenance reserve	10,000	-	-	-	-	10,000
General funds	111,934	58,316	(66,481)	(10,968)	(4,978)	87,823
	<u>561,599</u>	<u>58,316</u>	<u>(66,481)</u>	<u>-</u>	<u>(4,978)</u>	<u>548,456</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SHIPLAKE MEMORIAL HALL

England & Wales - Charity number 1182572

Accounts

Charity registration number 1182572

SHIPLAKE MEMORIAL HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



Caladine
Chartered Certified Accountants

SHIPLAKE MEMORIAL HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Atkinson Mrs C Fairbrother Mrs P Huggell Ms A Manning Mr M Manson Mr R Partridge	(Appointed 28 January 2022)
Charity number	1182572	
Principal address	Memorial Avenue Shiplake Cross Henley-on-Thames RG9 4DW	
Independent examiner	John Caledine FCGA CTA FCIE Caledine Limited Charity House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

No changes were made to the charitable objectives of the CIO during the year.

Shiplake Memorial Hall is a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Mr Simon Atkinson became an elected trustee in January 2022 replacing Mr Nigel Smith, who had retired in March 2021, as Treasurer. The remaining four elected trustees of the CIO continued during the year namely: Mrs Caroline Fairbrother, Mr Mark Manson, Mr Robert Partridge and Mrs Pamela Huddell. The two Parish Council nominated trustees Ms Ann Manning for Shiplake Parish Council and Mr Hugh Lacey for Binfield Heath Parish Council continued to serve as trustees throughout the year.

Hall bookings gradually recovered following the periods of Covid-related closures and Hall hire income for the year was £34,895 compared to £22,174 in 2021, an increase of 57%. Schools' use of the playing field returned to normal, and the Nursery (occupying part of the Hall's buildings) continued to pay its rent until the end of August, at which point it opted to terminate the tenancy and move to accommodation at Shiplake Primary School. Rent from the former nursery room therefore ceased in September, albeit the Hall no longer had to pay for gas to heat the room.

To reduce the trustees' workload and to ensure a professional service, it was decided to employ a Letting Agent, Patrick-Williams, to manage the tenancy of the flat which also forms part of the Hall property. They took over this work in February 2022 and negotiated a rent increase (the first for 9 years), and also a repayment scheme for the arrears the tenant had incurred during Covid. The tenant has remained in situ during the year and therefore the net income from the flat, excluding the arrears repayments and after agent's fees, has remained comparable with 2021.

An SODC grant of £2,769, awarded under the government scheme to off-set loss of income for the forced closures during the pandemic, was very much appreciated.

The Hall Manager and the bookings team spent considerable time and were very successful in re-establishing regular hirer groups as well as dealing with much increased interest in one-off hires. The Hall Manager, who accepted her newly created role in September 2021, gradually took on a number of tasks from the trustees during the year and became a key driver of the Hall's recovery from the period interrupted by Covid. However, in December, she was offered another very attractive full-time job and told the trustees that she would be leaving for her new role in February 2023. The trustees have used this significant change in personnel to initiate a thorough review of the options for the future of the Hall. They are especially focussed on the scope of bookings the Hall should take to effectively meet its remit in the context of the challenges of significantly higher and rising costs. This review will continue during 2023 and the trustees will want to assess the results before they commit to finding a new manager.

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We retained the services of our Booking Clerk for up to 20 hours per month and also sought out and recruited another part time booking clerk to take on the ad-hoc bookings work previously done by the manager. Our Caretaker and Cleaner continued to support the Hall very effectively.

A project was undertaken in the summer to replace all the windows in the flat with new double-glazed units which will help to improve its EPC rating. The cost of £7,500 was funded from Hall reserves. Later in the year, the trustees made the decision to further call upon Hall reserves to fund a complete refurbishment of the nursery space, and work commenced in earnest in the final quarter of 2022. The capital costs incurred in the year together with the new windows referred to above are recorded as Additions to Fixed Assets in the Balance Sheet. To mitigate the cash outflow from this further investment, the trustees intend to offer the refurbished space as a commercial let in 2023 which, if successful, should help replenish reserves and de-risk the Hall's finances over the medium to longer term.

In parallel with approving this investment, consideration by the trustees was given to the level of minimum cash reserves the Hall should maintain at all times. Having reviewed best practice adopted at halls of a similar size and scale elsewhere and having examined a number of cash-impacting stress scenarios, the trustees agreed to maintain at least a £25,000 cash buffer at all times, to safeguard the Hall's survival from prolonged loss of revenue, unplanned but necessary expenditure or other financial shocks that could arise in the future. This is now built into a policy for the Hall, formally adopted during the year by the trustees.

Throughout the year our Manager and the Bookings and Caretaking/Cleaning teams have worked hard to successfully restore the Hall to sound operation following the Covid crisis and, as ever, the trustees are extremely grateful for their whole-hearted commitment and support. Also, the relationship with our bookkeeper continues to work very well and we are grateful to her for all her hard work in maintaining accurate Hall accounts.

Financial review

As the appended accounts show, the cash generated from operations for the year was £2,627 (calculated as net Profit before Depreciation expense and excluding movements on investments) compared to an equivalent surplus of £16,664 in 2021. After charging for depreciation and movements on investments, the Hall made a loss for the year of £13,143 which compares to a surplus of £11,467 in 2021. At the end of the year cash held and on deposit, at bank, was £14,808 (2021: £29,581) and the market value of the combined investment and deposit account reserves at the end of the year stood at £90,661 (2021: £95,078).

Total income for the year amounted to £58316 (2021: £52964) and expenditure was £66481 (2021: £46853). Movement on the investment funds was a loss of £4978 (2021: gain of £5356). Total funds at 31 December 2022 were £548456 (2021: £561599)

As outlined above, the trustees have decided that cash reserves need to be maintained at a level of at least £25,000, and this has been sustained throughout the year.

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation ("CIO") on 21 March 2019 (charity number 1182572). Prior to that the hall and other assets had been managed by an unincorporated charity (no. 304360). The assets were transferred to the current CIO on 9 February 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Atkinson
Mrs C Fairbrother
Mrs P Huggell
Mr H Lacey
Ms A Manning
Mr M Manson
Mr R Partridge

(Appointed 26 January 2022)

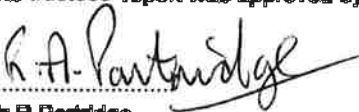
(Resigned 11 March 2023)

SHIPLAKE MEMORIAL HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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



Mr R Partridge
Trustee

Date: 26.6.23

SHIPLAKE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIPLAKE MEMORIAL HALL

I report to the trustees on my examination of the financial statements of Shiplake Memorial Hall (the CIO) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2006 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 19.6.23

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	5,201	13,257
Income from charitable activities	4	51,468	38,542
Investments	5	1,647	1,185
Total income		58,316	52,984
Expenditure on:			
Expenditure towards charitable activities	6	68,481	46,853
Net gains/(losses) on investments	10	(4,978)	5,356
Net movement in funds		(13,143)	11,487
Fund balances at 1 January 2022		561,599	550,132
Fund balances at 31 December 2022		548,456	561,599

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIPLAKE MEMORIAL HALL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Property, plant and equipment	12		450,833		439,665
Investments	13		40,834		45,812
			<u>491,467</u>		<u>485,477</u>
Current assets					
Trade and other receivables	14	21,864		12,827	
Cash at bank and in hand		64,555		78,847	
		<u>86,419</u>		<u>91,674</u>	
Current liabilities	15	(29,430)		(15,552)	
Net current assets			<u>56,989</u>		<u>76,122</u>
Total assets less current liabilities			<u>548,456</u>		<u>561,599</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds:					
Fixed asset fund	17	450,833		439,665	
Maintenance reserve	17	10,000		10,000	
		<u>87,823</u>		<u>111,934</u>	
General unrestricted funds			<u>548,456</u>		<u>561,599</u>
			<u>548,456</u>		<u>561,599</u>

The financial statements were approved by the Trustees on 26.6.23


 Mr R Partridge
 Trustee

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Shiplake Memorial Hall is a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area. The charity was registered as a Charitable Incorporated Organisation ("CIO") on 21 March 2019 (charity number 1182572). Prior to that the hall and other assets had been managed by an unincorporated charity (no. 304360). The assets were transferred to the current CIO on 9 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of listed investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Investment income (including dividends) are recognized when received.

1.5 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognized so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	50 year straight line
Fixtures and fittings	6 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognized in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognized in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	2,432	2,453
Grants receivable	2,769	10,804
	<u>5,201</u>	<u>13,257</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies (Continued)

Donations and gifts

Donations	15	1,838
Gift Aid	-	615
Fundraising events	2,417	-
	<u>2,432</u>	<u>2,453</u>

Grants receivable for core activities

SODC Covid grants	2,768	8,804
Phillimore Charitable Trust	-	2,000
	<u>2,768</u>	<u>10,804</u>

4 Income from charitable activities

	2022 £	2021 £
Hire of hall	34,895	22,174
Hire of sports field	4,899	2,510
Nursery	774	1,868
Flat rent	11,100	12,000
	<u>51,468</u>	<u>38,542</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from listed investments	1,130	545
Interest receivable	517	620
	<u>1,647</u>	<u>1,165</u>

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Expenditure towards charitable activities

	2022	2021
	£	£
Depreciation and Impairment	10,992	10,553
Utilities	3,116	2,562
Insurance	1,830	2,419
Repairs and maintenance	5,853	5,912
Cleaning	4,905	5,259
Licences	784	522
Contractor costs	32,573	15,791
Sundry costs	1,251	586
	<u>61,304</u>	<u>43,616</u>
Share of support costs (see note 7)	2,003	3,174
Share of governance costs (see note 7)	3,174	63
	<u>66,481</u>	<u>46,853</u>

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Telephone	402	-	402	605	-	605
Computer and IT costs	1,601	-	1,601	2,569	-	2,569
Accountancy	-	1,620	1,620	-	-	-
Legal and professional	-	1,554	1,554	-	63	63
	<u>2,003</u>	<u>3,174</u>	<u>5,177</u>	<u>3,174</u>	<u>63</u>	<u>3,237</u>
<u>Analysed between</u>						
Charitable activities	<u>2,003</u>	<u>3,174</u>	<u>5,177</u>	<u>3,174</u>	<u>63</u>	<u>3,237</u>

Governance costs includes payments to the independent examiners of £510 for the independent examination and £1,110 for other services.

8 Trustees

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

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £50,000.

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Revaluation of investments	(4,976)	5,356

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Property, plant and equipment

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	705,753	58,295	764,048
Additions	21,960	-	21,960
At 31 December 2022	727,713	58,295	786,008
Depreciation and impairment			
At 1 January 2022	266,088	58,295	324,383
Depreciation charged in the year	10,992	-	10,992
At 31 December 2022	277,080	58,295	335,375
Carrying amount			
At 31 December 2022	450,633	-	450,633
At 31 December 2021	439,665	-	439,665

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Fixed asset investments

	COIF fund £	NS&I bond £	Total £
Cost or valuation			
At 1 January 2022	42,812	3,000	45,812
Valuation changes	(4,978)	-	(4,978)
At 31 December 2022	37,834	3,000	40,834
Carrying amount			
At 31 December 2022	37,834	3,000	40,834
At 31 December 2021	42,812	3,000	45,812

14 Trade and other receivables

	2022 £	2021 £
Amounts falling due within one year:		
Other receivables	19,872	11,629
Prepayments and accrued income	1,992	1,196
	21,864	12,827

15 Current liabilities

	Notes	2022 £	2021 £
Deferred income	16	19,769	8,905
Trade payables		2,833	2,692
Other payables		3,960	2,723
Accruals and deferred income		2,868	1,232
		29,430	15,552

16 Deferred income

	2022 £	2021 £
Other deferred income	19,769	8,905

Deferred income is included in the financial statements as follows:

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Deferred Income (Continued)

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	19,769	8,905
Movements in the year:		
Deferred income at 1 January 2022	8,905	-
Released from previous periods	(8,905)	-
Resources deferred in the year	19,769	8,905
Deferred income at 31 December 2022	19,769	8,905

17 Designated funds

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

	Balance at 1 January 2021	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Fixed asset fund	412,117	27,548	439,665	10,968	450,633
Maintenance reserve	10,000	-	10,000	-	10,000
	<u>422,117</u>	<u>27,548</u>	<u>449,665</u>	<u>10,968</u>	<u>460,633</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

SHIPLAKE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restatement of comparative figures

It has become apparent that the previously prepared accounts were not fully compliant with the charity SORP, as they did not include the revaluation of investments to market value. In addition to this, it was concluded that the depreciation calculation also contained some errors.

The current and comparative figures have now been updated to correctly apply the accounting policies and accruals accounting principles, and to deal with the cumulative effect of these items.

This has resulted in the comparative figures being restated as follows:

	Original £	Investment revaluation £	Depreciation correction £	Fund adjustments £	Revised £
Fixed assets cost b/f	725,947	-	-	-	725,947
Fixed asset additions	36,101	-	-	-	36,101
Fixed asset cost c/f	764,048	-	-	-	764,048
Fixed asset depr b/f	307,136	-	6,694	-	313,830
Fixed asset depr charge	8,460	-	2,093	-	10,553
Fixed asset depr c/f	315,596	-	8,787	-	324,383
Fixed assets net book value	448,452	-	(8,787)	-	439,665
Investments b/f	5,066	-	-	-	5,066
Revaluation in year	(7)	40,731	-	-	40,724
Investments c/f	5,061	40,731	-	-	45,812
Unrestricted funds	21,090	40,731	(6,787)	58,900	111,934
Fixed asset fund (previously known as Modernisation fund)	498,565	-	-	(58,900)	439,665
Maintenance reserve	10,000	-	-	-	10,000
Reserves	529,655	40,731	(8,787)	-	561,599

SHIPLAKE MEMORIAL HALL

England & Wales - Charity number 1182572

Accounts

SHIPLAKE MEMORIAL HALL

Annual Report for the Year to 31st December 2021

This is the annual report from the trustees of Shiplake Memorial Hall, Charitable Incorporated Organisation (CIO), No 1182572 for the year ending 31st December 2021.

No changes were made to the charitable objectives of the CIO during the year. One of the four elected trustees, Mr Nigel Smith, retired at the end of March 2021. The remaining three elected trustees of the CIO continued during the year namely: Mrs Caroline Fairbrother, Mr Mark Manson and Mr Robert Partridge. Mrs Pamela Hudgell was elected as a trustee in November 2021. The two Parish Council nominated trustees Ms Ann Manning for Shiplake Parish Council and Mr Hugh Lacey for Binfield Heath Parish Council continued to serve as trustees throughout the year.

Complying with Government Covid restrictions meant that the year was interrupted by complete closure of the hall from January to early April, followed by a limited opening until full operation was restored from July onwards. The closed periods, plus the inability to accept function and party bookings until July, had an impact on hire income for the year, but not as seriously as in 2020. Hall hire income for the year was £22,174 compared to £13,342 in 2020, an increase of 66%. Other key income streams were also impacted, the field was not used as much by the schools as in a normal year, and rent from the flat tenant was also reduced, but the nursery managed to continue throughout most of the year. However, SODC grants totalling £8804 were awarded under the government scheme to off-set loss of income during the forced closures which were very much appreciated.

Our bookings team spent considerable time first cancelling or deferring many bookings and then re-establishing regular hirer groups that could operate within the Covid rules. Some of our regular exercise and children's dance hirers decided to retire, but have been replaced by new regular users.

The retirement of Mr Nigel Smith meant that the hall was left without a Treasurer/Bookkeeper as no candidates came forward to replace him. The trustees therefore decided to employ a bookkeeper and to purchase KashFlow software for her to use so that we could continue to maintain accurate book keeping and accounts.

During the year, the trustees also decided that their workload was becoming unacceptably high for unpaid volunteers and that more paid help was required. Accordingly, the Bookings Manager was offered the role of Hall Manager for 30 hours per week which she accepted and began on 6th September. We retained the services of our Booking Clerk for up to 20 hours per month and also retained our Caretaker and Cleaner. Our Hall Manager settled into the new role very satisfactorily and established a really good working relationship with her team.

A major project was undertaken in the summer to deal with a long-standing problem of leaking uninsulated flat roofs over the old kitchen and rear lobbies. At the same time as the fitting of a new GRP insulated roof and new double-glazed windows in these areas, the opportunity was taken to refurbish the whole of the old kitchen converting it into a small meeting room with new cupboards, radiator, sinks and oven. The intention is to let this out as a separate room outside the hours when the nursery staff are using it. The project total cost of £38,101 was funded from hall reserves.

As the appended accounts show, the resultant cash surplus for the year from trading was £16,664 compared to a deficit of £9,383 in 2020. After depreciation, the surplus was £8204 compared to a deficit of £17,843 in 2020. At the end of the year, cash at bank was £16,558 and the investment and deposit account reserves at the end of the year stood at £62,289.

Throughout the year our Manager, Bookings and Caretaking/Cleaning teams have been faced with a number of unforeseen and demanding issues. They have dealt with all these challenges calmly and effectively and as ever we are extremely grateful for their whole hearted commitment and support.

R A Partridge
Chair of Trustees
July 2022



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Shiplake Memorial Hall

**On accounts for the year
ended**

31st. December 2021 **Charity no
(if any)** 1182572

Set out on pages

1-3
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 (~~other than that disclosed below~~*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

11/7/2022

Name:

William Lazarus

**Relevant professional
qualification(s) or body
(if any):**

Chartered Accountant

Address:

Radbrook House, Binfield Heath, Henley-on-Thames, Oxon, RG9 4LL

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

Shiplake Memorial Hall CIO
Charity Number 1182572

Income and Expenditure Account
for the year ended 31st December

Income	Notes	2021 £	2020 £
Hire of Hall		22,174	13,342
Nursery		1,858	1,858
Hire of Sports Field		2,510	4,933
Investment Income		545	1,079
Interest on Deposit accounts		620	197
Flat Rent		12,000	6,750
SODC Covid Grants	1	8,804	11,334
Donations	2	1,838	7,245
Philimore Charitable Trust		2,000	2,000
Gift Aid		615	0
Total Income		52,964	48,738
Expenditure			
Staff Salaries	3	15,791	15,372
Water		957	588
Insurance		2,419	2,140
Electricity		1,075	1,383
Electricity Rebate		-1,887	-2,132
Gas		2,417	5,560
Repairs and Maintenance		5,912	23,695
Gardening		0	570
Telephone		605	609
Cleaning		5,259	2,121
Sundry		598	96
Performing rights & licences		522	1,112
Computer Support		2,569	2,033
Eviction costs		0	4,974
Legal & Professional Fees		63	0
Incorporation costs			
Total Expenditure		36,300	58,121
Income / (Expenditure) from operations		16,664	-9,383
Depreciation of Buildings Improvements		8,460	8,460
Profit / Deficit for the year		8,204	-17,843

Balance Sheet
SHIPLAKE MEMORIAL HALL CIO - Balance Sheet 31/12/21
Charity Number 1182572

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Improvements to freehold Buildings					
Cost at 1st January and 31st December	4	667,652		667,652	
Additions	5	38,101		-	
Depreciation 1st January		248,841		240,381	
Charge for the Year		8,460		8,460	
Depreciation 31st December		<u>257,301</u>		<u>248,841</u>	
Fixtures and Fittings					
Cost at 1st January and 31st December		58,295		58,295	
Depreciation at 1st January and 31st December		<u>58,295</u>		<u>58,295</u>	
Net Book value			-		-
Total Fixed Assets			<u>448,452</u>		<u>418,811</u>
Investments at cost	6		5,081		5,088
Current Assets					
Debtors and prepayments	7	12,827		1,488	
Deposit Account COIF		49,266		49,260	
Deposit Account Virgin money		-		10,798	
Deposit Account Barclays		13,023		35,020	
Current Account Barclays		<u>16,558</u>		<u>8,046</u>	
		91,674		104,612	
Current Liabilities					
Creditors	8	2,692		2,819	
Deposits Received	9	2,723		4,241	
Deferred income	9	8,905		-	
Accruals		<u>1,232</u>		<u>-</u>	
		15,552		7,060	
Net Current Assets			81,203		102,640
Total Assets			<u>529,655</u>		<u>521,451</u>
Funded by					
Modernisation Fund			498,565		498,565
Maintenance Reserve			10,000		10,000
General Reserve - 1st January		12,886		30,729	
Profit/Loss for the year		<u>8,204</u>	21,090	<u>-17,843</u>	12,886
			<u>529,655</u>		<u>521,451</u>

Notes to the Account
Shiplake Memorial Hall CIO
Charity Number 1182572

Notes to the Accounts 1st January - 31st December 2021

Note 1 This represents grants to compensate for the closure of the Hall. This grant is not repayable.

Note 2 Donations represent money donated by hall users.

Note 3 Represents payments made to the hall manager, booking staff, cleaners and caretakers.

Fixed Assets

Note 4 The life of the new building has been set at 50 years and the cost is being amortised over that period.

Note 5 Modernisation took place of the Hall Kitchen and Meeting Room, reflected by an addition to Fixed Assets

Note 6	Investments	2021	2020
	COIF Income Shares	2082	2088
	National Savings Bonds	3000	3000
	At Cost	<u>5082</u>	<u>5088</u>

	Market Value	2021	2020
	COIF Income Shares	42812	37456
	National Savings Bonds	3000	3000
		<u>45812</u>	<u>40456</u>

Note 7	Debtors & Prepayments	2021	
	Debtors		
	Hall bookings	8129	
	Mardon Cottage rent	3500	
	Prepayments		
	Allied Westminster Insurance	1119	
	Thames Water	79	
		<u>12827</u>	<u>0</u>

Note 8	Creditors	2021	2020
	Staff Salaries	2064	495
	Gas & Electricity	102	1544
	Maintenance		780
	Expenses	155	
	Cleaning	371	
		<u>2692</u>	<u>2819</u>

Note 9 Deposits Received and Deferred Income relates to advance bookings for SMH as at 31st December 2021

SHIPLAKE MEMORIAL HALL

England & Wales - Charity number 1182572

Accounts

SHIPLAKE MEMORIAL HALL

Annual Report for the Year to 31st December 2020

This is the first report from the trustees of Shiplake Memorial Hall Charitable Incorporated Organisation (CIO), No 1182572 which replaced the previous charity, Shiplake Memorial Hall and Institute (No 304360) on 1st January 2020. The latter charity is now closed.

The charitable objectives of the new CIO remain essentially the same as those of the original charity, namely:

The provision and maintenance of a village hall and playing field for the use of the inhabitants of the Parishes of Shiplake and Binfield Heath and the surrounding area without distinction of political, religious or other opinions, including use for:

(a) meetings, lectures, classes, and

(b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

The four elected trustees of the CIO during the year have been:

Mrs Caroline Fairbrother, Mr Mark Manson, Mr Robert Partridge and Mr Nigel Smith. The two Parish Council nominated trustees have been Ms Ann Manning for Shiplake Parish Council and Mr Hugh Lacey for Binfield Heath Parish Council.

The year started well with the annual village pantomime, a range of regular users and one-off events. However, as a result of the pandemic, the hall closed from mid-March until the 1st of September when it reopened for a limited number of exercise and child related activities. The hall was again closed during the second lockdown in November. Prior to reopening in September extensive work was done to ensure all Covid related measures were in place to protect users and staff. These included marking out 2m spaces, separate entrance and exit routes, fitting hand gel dispensers throughout and ensuring hirers kept a detailed record of their attendees. In addition, a set of Supplementary Conditions of Hire relating to Covid were produced and a checklist developed for wiping down before and after each hire. A thorough daily toilet and hall clean irrespective of the amount of use was also introduced.

Our bookings team spent a massive amount of time first cancelling or deferring many bookings and then re-establishing regular hirer groups that could operate within the Covid rules. Some of our regular exercise and children's dance hirers decided to retire, but have been replaced by new regular users. In September and October, this resulted in more regular weekday users than previously. The closed periods, plus the inability to accept function and party bookings, had a serious impact on hire income for the year. Hall hire income for the year was £13,342 compared to £ 40,671 in 2019, a reduction of 67%. Other key income streams were also impacted, the field was not used by the schools during the lockdowns, the nursery was not in during the first months of the initial lockdown and rent from the flat tenant was also reduced. However, SODC grants totalling £11,300 were awarded under the government scheme to off-set loss of income during the forced closures which were very much appreciated and compensated to some extent for the loss of income.

A number of maintenance projects were undertaken during the year including replacement of some guttering and replacement of the four old gas boilers in the building complex with three new modern boilers, all with 10 year guarantees. Unfortunately, during July, the hall site suffered a traveller incursion, the legal costs of eviction amounting to £4,974. A public appeal to help off-set this unforeseen expenditure and contribute toward the £8,644 costs of fitting opening height barrier gates at the site entrance and exit raised a very welcome £5,995, resulting in a net cost to the hall of this incident and subsequent preventative actions of £7,623.

As the appended accounts show, the resultant cash deficit for the year was £9,383 compared to a surplus of £3,490 in 2019. After depreciation, the deficit was £17,843 compared to a deficit of £4,970 in 2019. Reserves to cover major repair projects such as replacing all the old kitchen and rear lobby flat roofs and windows remain reasonably healthy at £97,552.

During the November closure, the trustees undertook an assessment of the suitability of the proprietary Hallmaster booking and invoicing software package. It was decided that as booking activity was very low, it was an ideal opportunity to change to this system from 1st January 2021 and to close the exiting bespoke BCS booking system which was dependent on one person for ongoing support and enhancements. At the same time, the over 100 tariffs in the BCS pricing schedule were reviewed and rationalised. The result is a much more simple and straightforward pricing schedule for 2021 and beyond. The use of Hallmaster includes on-line provisional booking which should reduce the future workload on our booking team. Our Hallmaster template has been set up, bookings loaded and was ready for operation by the end of the year.

Throughout the year our bookings and cleaning teams and our caretaker have been faced with a number of unforeseen and demanding issues. They have dealt with all these challenges calmly and effectively and as ever, we are extremely grateful for their whole hearted commitment and support.

There remains an on-going problem of the need to recruit new trustees to replace the current trustees when they can no longer continue. An analysis of the voluntary time spent by these unpaid trustees has identified that two trustees are doing what might be considered excessive hours. One way in which to reduce this burden would be to employ permanent staff. Again an investigation of the additional costs involved has been undertaken. This suggests that significant extra income would need to be generated. Some of this may be raised by increasing charges for hiring the Hall. The trustees are conscious that this may make the Hall less competitive when compared with other nearby Halls. Further strategies are being investigated including raising money by seeking donations from parties who are interested and may be affected by any such changes. In the short term, however, the cash reserves are sufficient to ensure the continued smooth running of the Hall.

R A Partridge
Chair of Trustees
March 2021



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name SHIPLAKE MEMORIAL HALL CIO

On accounts for the year ended

31st DECEMBER 2020 Charity no (if any) 1182572

Set out on pages

365 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
• the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 22/3/2021

Name: WILLIAM TAYLOR DAVID LAZARUS

Relevant professional qualification(s) or body (if any):

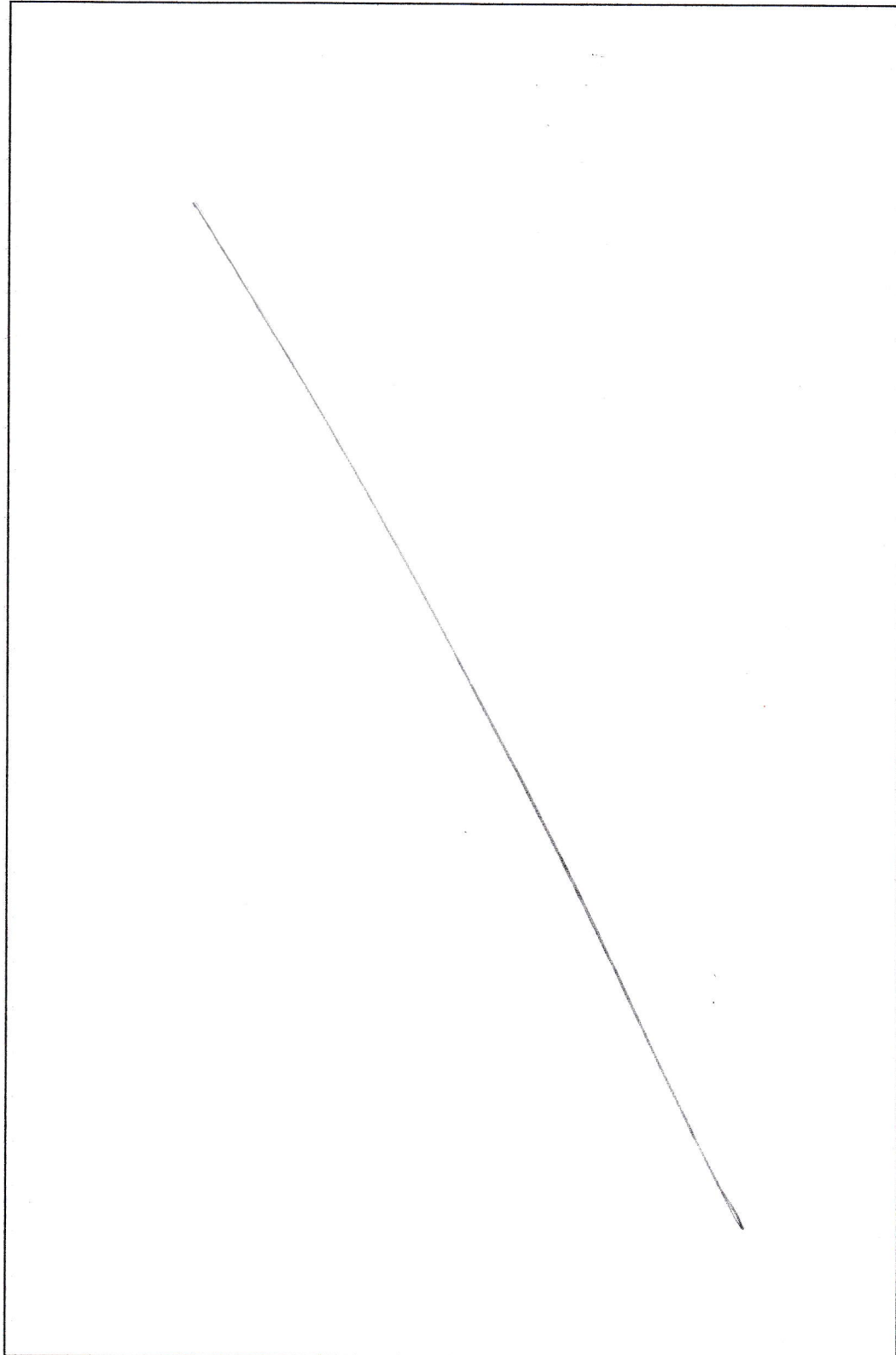
CHARTERED ACCOUNTANT

Address:

RAYBROOK HOUSE, BINFIELD HEATH, HENLEY-ON-THAMES, OXFORDSHIRE, RG9 4LL

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

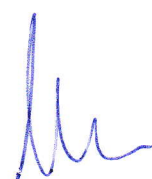


Shiplake Memorial Hall CIO

Charity number 1182572

**Income and Expenditure Account
for the year ended 31st December**

		2020	2019
Income	Notes	£	£
Hire of hall		13,342	40,671
Nursery		1,858	1,858
Hire of Sports Field		4,933	6,433
Investment income		1,079	1,058
Interest on deposit accounts		197	472
Flat Rent	1	6,750	9,000
SODC Covid Grants	2	11,334	
Donations	3	7,245	300
Phillimore Charitable Trust		2,000	2,000
Total Income		48,738	61,792
Expenditure			
Wages	4	15,372	24,682
Water		588	593
Insurance		2,140	1,954
Electricity		1,383	1,399
Electricity rebate		(2,132)	(2,004)
Gas		5,560	5,514
Repairs and Maintenance	5	23,695	12,383
Gardening		570	629
Telephone		609	620
Cleaning		2,121	4,533
Sundry		96	2,065
Performing rights & Licences		1,112	656
Computer support		2,033	1,282
Eviction costs	6	4,974	
Incorporation costs			3,996
Total expenditure		58,121	58,302
Cash (used)/generated from operations		(9,383)	3,490
Depreciation of Building improvements		8,460	8,460
Deficit for the year		(17,843)	(4,970)



Shiplake Memorial Hall CIO

Charity number 1182572

Balance Sheet

31st December

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Improvements to freehold Buildings					
Cost at 1st January and 31st December	7	667,652		667,652	
Depreciation 1st January		240,381		231,921	
Charge for the year		8,460		8,460	
Depreciation 31st December		<u>248,841</u>		<u>240,381</u>	
Net Book Value			418,811		427,271
Fixtures and Fittings					
Cost at 1st January and 31st December		58,295		58,295	
Depreciation at 1st January and 31st December		<u>58,295</u>		<u>58,295</u>	
Net book value			-		-
Total Fixed Assets			<u>418,811</u>		<u>427,271</u>
Investments at cost	8		5,088		5,088
Current Assets					
Debtors and prepayments	9	1,488		1,644	
Deposit Account COIF		49,260		49,131	
Deposit Account Virgin money		10,798		10,798	
Deposit Account Barclays		35,020		50,110	
Current Account		8,046		8,727	
		<u>104,612</u>		<u>120,410</u>	
Current Liabilities					
Creditors	10	2,819		8,685	
Deposits received		<u>4,241</u>		<u>4,790</u>	
		7,060		13,475	
Net Current Assets			97,552		106,935
Total Assets			<u>521,451</u>		<u>539,294</u>
Funded by					
Modernisation Fund			498,565		498,565
Maintenance Reserve			10,000		10,000
General Reserve - 1st January		30,729		35,699	
Loss for the year		<u>(17,843)</u>	12,886	<u>(4,970)</u>	30,729
			<u>521,451</u>		<u>539,294</u>

Shiplake Memorial Hall CIO
Charity number 1182572

Notes to the Accounts

At 1st January the charity incorporated and became Shiplake Memorial Hall Charitable Incorporated Organisation. The comparative figures for 2019 represent the actual results for the old charity Shiplake Memorial Hall and Institute which no longer exists.

During the year to 31st December 2020 the pandemic severely affect the activities and trading results of the charity.

Note 1 Because of the pandemic the tenant of Mardon Cottage was unable to pay her rent for some months. The trustees consider it prudent not to include unpaid rent of £2,250 in these accounts.

Note 2 This represent grants to compensate for the closure of the Hall. This grant is not repayable.

Note 3 Donations represent money donated by parishioners and others following an invasion of the playing field by travellers.

Note 4 Represents payments made to booking staff, cleaners and caretakers.

Note 5 Maintenance and repairs

Replacement boilers	10,260	
New Barrier	8,644	
Electrical repairs	477	
Guttering	1,040	
Fire alarm	715	
Bench repairs	483	
Pointing	264	
Glasses	103	
Under £100	1,709	
	<u>23,695</u>	

Note 6 During the year the playing field was invaded by travellers. This represents the costs of enforcement agents to evict them.

Note 7 Fixed Assets

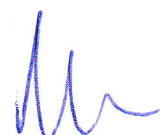
No cost has ever been attributed to the original building. In 2013/14 a major modernisation took place. The life of the new building has been set at 50 years and the cost is being amortised over that period.

Note 8 Investments	2020	2019
COIF Income shares	2,088	2,088
National Savings Bonds	3,000	3,000
At cost	<u>5,088</u>	<u>5,088</u>
Market value		
COIF Income shares	37,456	35,200
National Savings Bonds	3,000	3,000
	<u>40,456</u>	<u>38,200</u>

Note 9 Represents prepaid insurance

Note 10 Creditors

Wages	495	1,426
Gas & electricity	1,544	2,392
Maintenance	780	1,769
Incorporation		2,906
Sundries		192
	<u>2,819</u>	<u>8,685</u>





Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
SHIPLAKE MEMORIAL HALL CIO

**On accounts for the year
ended**

31st DECEMBER 2020	Charity no (if any)	1182572
---------------------------	--------------------------------	----------------

Set out on pages

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(remember to include the page numbers of additional sheets)

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examiner's statement**

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- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:  Date: **22/3/2021**

Name: **WILLIAM TAB DAVID LAZARUS**

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED ACCOUNTANT

Address: **RAYBROOK HOUSE, BINFIELD HEATH,
HENLEY-ON-THAMES, OXFORDSHIRE
RG9 4LL**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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