

**Financial statements for the year
ended 31 December 2022**

(Registered charity, number 1183511)

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The Downton Memorial Centre

Trustees' annual report for the year ended 31 December 2022

Full name The Downton Memorial Centre

Organisation type Charitable Incorporated Organisation

Registered charity number 1183511

Principal address Downton Memorial Hall, The Borough,
Downton, Salisbury, SP5 3NB

Trustees

Name	Office	Dates acted
Susan Kirsten Barnhurst-Davies	Chairman	1 st Jan. to 31 st Dec. 2022
Christine Anne Pearce		1 st Jan. to 31 st Dec. 2022
Hilary Mace	Booking Secretary	1 st Jan. to 31 st Dec. 2022
Jeremy Parsons		1 st Jan. to 31 st Dec. 2022
David Mace	Treasurer	1 st Jan. to 31 st Dec. 2022
Lesley Giles		(Appointed 1 st Feb. 2024)
Andrew Philip Smith		(Appointed 1 st Mar. 2024)

Independent examiner

As the charity's gross income in 2022 is below £25,000 the Trustees have opted to not have an audit or independent examination of its Annual Report and Accounts. It is expected that an independent examination will be conducted on the 2023 Annual Report and Accounts.

Governance and management

The charity is operated under the rules of its CIO – Foundation constitution adopted 21 May 2019.

Trustees are nominated by local organisations or trustees and appointed by the trustees.

Initially there are 3 'first trustees' from the previous unincorporated charity (Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local organisations.

The trustees can also appoint up to 4 local residents as new trustees.

The Downton Memorial Centre

Objectives and activities

The provision and maintenance of the Downton Memorial Centre for use of inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity without distinction of sex or political or religious or other opinions, including use for:

- (a) physical and mental training and recreation, and
- (b) intellectual development through the medium of reading and recreation rooms library lectures, classes, recreations.

Summary of the main activities undertaken for the public benefit

Activities undertaken at The Downton Memorial Centre include:

- Physical exercise and development classes and recreational activities;
- Intellectual lectures etc. and development;
- Entertainment in the form of film, theatre and musical performances and children's parties etc.

The Downton Memorial Centre is hired by local residents, organisations and other parts of the community.

The Trustees actively fundraise for items to improve the premises for the public benefit.

The Trustees ensure that the Downton Memorial Centre is kept in the public eye by advertising in the local press, and the village website, and by holding open days to promote the centre and to show potential hirers the facilities.

The Trustees enjoy a good relationship with the Downton Community Pre-School (Charity 1027574) who rent space in the new extension.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the centre, the fund-raising events and the improvements that continue to be made to the facilities at the centre.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Downton Memorial Centre

Summary of the main achievements during the period

During 2020, and much of 2021, the Downton Memorial Centre was little used due to the impact of the Covid pandemic. However, with the country gradually returning to normal life in the latter half of 2021 the usage of the Downton Memorial Centre increased substantially in 2022 and was almost back to its pre-Covid pandemic levels. The increased use of the building in 2022 resulted in the income from room hire fees, and the usage related costs (e.g. cleaning, utilities, music licence, etc.), also returning to their more usual levels.

The charity's policy on reserves

The trustees have prudently decided to maintain cash reserves equivalent to six month's income (£12,000), together with a further cash reserve for future improvements to the premises and facilities (£8,000) making £20,000 in total. The total reserves at the year-end stood at £29,178.

Financial review

The charity has two principal sources of income namely a) the hire fees charged for the use of its facilities and b) the pre-school rent. The charity uses this income to maintain a safe, clean, heated environment, with good facilities, for the users of The Downton Memorial Centre.

Signed on behalf of the charity's trustees:

Signed 

Susan Kirsten Barnhurst-Davies, Trustee

Date 8/08/2024

The Downton Memorial Centre

Receipts & payments account for the year ended 31 December 2022


2021 Total Funds £		Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
	Receipts				
-	Grants & Donations		1	-	1
-	Fundraising Events		230	-	230
7600	Rental Income	5	4219	-	4219
8552	Sales & Hire Fees		18085	-	18085
2	Bank Interest		177	-	177
1956	Utility Recharges		1965	-	1965
50	Key Deposits		75	-	75
18160	Total Receipts		24752	-	24752
	Payments				
-	Fundraising Costs		-	-	-
3480	Cleaning		5215	-	5215
-	Equipment		21	-	21
500	Grants & Donations Given		-	-	-
583	Insurance		588	-	588
-	Membership Fees		50	-	50
235	Office & General Admin Expenses		202	-	202
51	Printing, Postage & Stationery		3	-	3
-	Advertising / Promotional		45	-	45
16264	Repairs & Maintenance	6	6043	-	6043
12	Supplies		-	-	-
50	Music Licence		132	-	132
4844	Utilities		5411	-	5411
610	Website		808	-	808
708	Legal & Professional Fees		288	-	288
75	Key Deposits Refunded		50	-	50
-	Sundry Expenditure		-	-	-
27412	Total Payments		18856	-	18856
(9252)	Net Receipts / (Payments)		5896	-	5896
32534	Cash funds at start of this period		23282	-	23282
23282	Cash funds at end of this period		29178	-	29178

The Downton Memorial Centre

Statement of assets and liabilities at 31 December 2021

2021 £		Note	2022 £
	Cash assets		
23282	Bank accounts		29158
-	Cash in hand		20
<u>23282</u>			<u>29178</u>
	Other monetary assets		
973	Debtors	3	3083
<u>973</u>			<u>3083</u>
	Assets retained for the charity's own use		
	General equipment.		
	Liabilities		
(2025)	Creditors	4	(1235)
-	Advanced Receipts – Sales & Hire Fees		(563)
<u>(2025)</u>			<u>(1798)</u>

These financial statements are accepted on behalf of the charity by:

Signed  Dated 08/08/2024
David Philip Mace, Trustee

The Downton Memorial Centre

Notes to the accounts for the year ended 31 December 2022

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received, and cash spent will include transactions through bank accounts and cash in hand.

2. Fund Analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted Funds				
Projector & Screen	500	-	-	500
	500	-	-	500
Unrestricted				
General Fund	22782	24752	(18856)	28678
	23282	24752	(18856)	29178

3. Debtors

	£
Hire Fees	1195
Rent	1408
Utility Recharges	402
Repairs & Maintenance Recharges	78
	3083

4. Creditors

	£
Cleaning	910
Key Deposits	325
	1235

The Downton Memorial Centre

5. Rental Income

To support its tenant, the Downton Community Pre-School, through some temporary cash flow issues in 2020, the invoicing of the rent and utility recharges from June 2020 onwards was delayed until December 2020. The outstanding payments for 2020 were then received in January 2021, so making the receipts for rent and utility recharges in 2021 unusually high.

To support its tenant through some further cash flow difficulties in 2022, the Trustees of the Downton Memorial Centre agreed to the partial deferral of rent and utility recharges payments which were due in the latter half of 2022. This resulted in the tenant owing the Downton Memorial Centre a total of £1,801 for rent and utility recharges at the end of 2022 and hence in making the receipts for rent and utility recharges in 2022 unusually low.

6. Repairs & Maintenance

The Repairs & Maintenance expenses in 2021 were unusually high due to an exceptional item of expenditure to upgrade the hall's electrics to modern electrical safety standards at a cost of £8,203.

The main items of Repairs & Maintenance expenditure in 2022 were:

- Fire Safety (£1,925)
 - Routine maintenance, and replacing components, of the fire alarm system, emergency lighting and fire extinguishers.
- Gas (£1,578)
 - Annual service and certification of all the gas appliances. This figure is £750 higher than usual due to the invoice for the annual service in November 2021 being paid in January 2022.
- Plumbing (£1,694)
 - Replacement of faulty taps, radiators and other components.

7. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO for a peppercorn rent £10 per annum for a term of 900 years beginning on 24 June 2018.

The Downton Memorial Centre

8. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

9. Related party transactions

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £350.

The trustee David Mace is a Parish Councillor at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £1,043.

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also trustees of Downton Moot Preservation Trust. The Moot Preservation Trust hired rooms from The Downton Memorial Centre during this period for a total amount of £10.

10. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.