

Chartered Accountants

Our Ref: EC/KG/B148

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The Directors
Broughton War Memorial Institute
Main Road
Broughton
Chester
Cheshire
CH4 0NN

15 November 2023

Dear Sir/Madam

We are pleased to enclose the independent examiner's report and accounts for the year ended 31 December 2022.

As this now completes our work to date we enclose a note of our fees for your kind attention.

Please note that the cost of the Sage package has increased from £5.00 per month to £5.50 per month for the 2023 year.

Yours faithfully

John Howell

Partners : A M Bagnall FCA Mrs E. Crozier FCCA

Consultant : L Glasman BSc FCA

Registered to carry on audit work in the
UK and Ireland by the Institute of Chartered
Accountants in England and Wales.



ICAEW
CHARTERED
ACCOUNTANTS

Broughton War Memorial Institute

Profit and Loss Report

01 January, 2022 - 31 December, 2022

Sales

4000 - Tenants	396.00
4001 - Regular hire	21,097.15
4002 - One off hire	1,693.40
4004 - Grants	5,500.00
Total Sales	£28,686.55

Direct Expenses

Total Direct Expenses £0.00

GROSS PROFIT / LOSS £28,686.55

Overheads

5020 - Caretaker	4,323.00
7110 - Water Rates	406.85
7120 - General Rates	658.40
7130 - Premises Insurance	723.88
7200 - Electricity	2,958.44
7210 - Gas	3,126.14
7530 - Telephone	415.20
7560 - Gardening	210.00
7610 - Accountancy Fees	841.06
7620 - Consultancy & Professional Fees	35.00
7800 - Repairs and Maintenance	1,423.93
7805 - Fire/Health & Safety	513.60
7810 - Cleaning	1,653.00

7815 - Window Cleaning

96.00

7900 - Bank Charges and Interest

44.20

Total Overheads

£17,428.70

NET PROFIT / LOSS

£11,257.85

308.00
27,087.15
1,693.40
8,500.00
£28,688.55

Total Sales

£0.00
£18,688.55

Total Direct Expenses

GROSS PROFIT / LOSS

4,523.00

400.95

858.40

733.39

2,908.44

3,158.14

412.50

270.00

847.58

38.00

1,423.88

873.60

1,673.00

Overheads

5020 - Carstaker

7110 - Water Rates

7120 - General Rates

7130 - Premises Insurance

7200 - Electricity

7210 - Gas

7220 - Telephone

7230 - Cleaning

7240 - Accountancy Fees

7250 - Compliance & Professional Fees

7260 - Repairs and Maintenance

7270 - Premises & Safety

7280 - Cleaning

Broughton War Memorial Institute

Balance Sheet Report

To: 31 December, 2022

ASSETS

Fixed Assets

Total Fixed Assets £0.00

Current Assets

1200 - BWMI Current Account 25,335.08

1210 - Petty Cash 13.50

1220 - BWMI Reserve Account 16,070.60

Total Current Assets £41,419.18

TOTAL ASSETS £41,419.18

LIABILITIES

Current Liabilities

Total Current Liabilities £0.00

Future Liabilities

Total Future Liabilities £0.00

TOTAL LIABILITIES £0.00

TOTAL NET ASSETS £41,419.18

EQUITY

Net Profit / Loss

41,419.18

Net Profit / Loss (prior year(s))

30,161.33

Net Profit / Loss (current year)

11,257.85

TOTAL EQUITY

£41,419.18

£0.00

Total Fixed Assets

Current Assets

25,332.08

1500 - BWHM Current Account

13.20

1210 - Petty Cash

18,070.60

1520 - BWHM Reserve Account

£41,419.18

Total Current Assets

£41,419.18

TOTAL ASSETS

LIABILITIES

Current Liabilities

£0.00

Total Current Liabilities

Future Liabilities

£0.00

Total Future Liabilities

£0.00

TOTAL LIABILITIES

£41,419.18

TOTAL NET ASSETS

Broughton War Memorial Institute CIO

Trustees Report

Bankers	HSBC
Contact Information	broughtonwmi@gmail.com
Address	Broughton War Memorial Institute Main Road Broughton Flintshire CH4 0NN

The Trustees present their annual report with the accounts of the charity for the year ended the 31st of December 2022.

THE OBJECTS OF THE CHARITY

The objects of Broughton War Memorial Institute CIO (here in after referred to as BWMI) are:

The objects of the CIO are: the provision and maintenance of a village hall for the use of the inhabitants of Broughton and district without distinction of political, religious or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the inhabitants.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustees meeting.

GOVERNANCE AND MANAGEMENT STRUCTURE

BWMI is a charitable incorporated organisation (Foundation Structure) who's only voting members are its Trustees which was registered on the 7th of September 2020. The CIO shall have a Board of Trustees comprising at least three persons. New Trustees may be recruited to the board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The Trustees may, by and from their number and from time to time, elect such officers e.g. chair, secretary, treasurer, as they see fit.

The Institute Committee meet in the hall bimonthly.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The Memorial Hall was provided by Gladstone Estates to be used by the residents of Broughton village for hire and recreational events. The Trustees are very pleased that the use of the hall is back to pre COVID levels. During the year the hall has been hired for birthdays parties, bingo nights, a Remembrance Day service and other activities. These events have been well attended and we are hoping to continue to hold similar events throughout 2023.

The regular hirers of the hall are as follows:

Senior residents meeting each week on Wednesdays, Women's Institute meeting bimonthly on a Monday, Slimming World who meet three times per week and Dancing Gemz. The latter provides dance classes for children of all ages. There is an annex to the main hall which is provided for the use of the group. It is used most days of the week and is a really well attended provision which is greatly appreciated by the parents who take their children to the dance classes. Boxing classes which take place four times a week. The classes are very well attended.

There is also a separate building which holds meetings for the local Scout group and there is also a separate building used by the Bowling Club, attended mostly by our senior residents. Both these facilities are well utilised.

PLANS FOR THE FUTURE

The hall and annexes will continue to be used on a regular basis and will be available for hire for functions.

The Committee will continue to encourage the local residents to use the facility as much as far as possible.

The Committee will continue to hold events to raise money towards the running costs and also to help other charities in the village.

We are in the process of applying for grants so that we can improve the toilet facilities at the institute in particular to enable easy access for people with a disability.

Ongoing maintenance work will be carried out to ensure the buildings are kept in good running order.

FINANCIAL REVIEW

BWMI's policy on financial reserves is to hold sufficient resources to continue the charitable activities of the BWMI should income and fundraising activities fall short. Any surplus funds which are not likely to be needed to pay for activities will be placed on deposit to earn interest.

Furthermore, there is an ever-increasing need for us to ensure that those to whom we direct our resources are the most suitable recipient and that we continue our

prudent management of outgoings. We need to increase these unrestricted funds in order to meet any unforeseen expenditure that may occur, for example property repairs.

Approved by the Trustees on

28 April 2024

Signed By

Linda Thomas
Committee Member
BWMI Treasurer

Chartered Accountants

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