

**Trustees' Report and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2021**  
**for**  
**Great Missenden Memorial Centre**

Danton Partners  
7 Merlin Courtyard  
Gatehouse Close  
Aylesbury  
Buckinghamshire  
HP19 8DP

**Great Missenden Memorial Centre**

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for the Year Ended 31 December 2021**

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**Great Missenden Memorial Centre**

**Reference and Administrative Details**  
**for the Year Ended 31 December 2021**

**TRUSTEES**

A Hewett Chairman  
L Cook Secretary  
M Johnstone Treasurer  
S Rhodes Treasurer  
I Lovegrove  
K Pither  
S Humphreys  
C Baxter

**PRINCIPAL ADDRESS**

Memorial Hall  
Link Road  
Great Missenden  
HP16 9AE

**REGISTERED CHARITY  
NUMBER**

204292

**INDEPENDENT EXAMINER**

Danton Partners  
7 Merlin Courtyard  
Gatehouse Close  
Aylesbury  
Buckinghamshire  
HP19 8DP

## **Great Missenden Memorial Centre**

### **Trustees' Report** **for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The aim of the charity is to promote the benefits and improve the condition of life for the inhabitants of Great Missenden and to provide facilities in the interest of social welfare for recreation and leisure time activities.

##### **Significant activities**

The charity raises the majority of its income through hire of its premises run by a team of trustees. The charity is managed on voluntary basis by the management committee apart from the remuneration detailed in the accounts.

##### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **FINANCIAL REVIEW**

##### **Financial position**

The statement of financial activities shows net income of £15,388 (2020: net expenses of £6,552) for the year. Total funds as at 31 December 2021 stand at £30,106 (2020: £14,718). The trustees consider the state of the charity's affairs to be satisfactory.

##### **Principal funding sources**

The charity's main income arises from the provision of facilities in the interest of social welfare for recreation and leisure activities.

##### **Reserves policy**

The charity ensures that reserves are kept at a sufficient level in order to carry out its charitable objectives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 14 December 1923 and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Apart from the first charity trustees, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Principal risks and uncertainties**

The trustees regularly consider key risks the charity is exposed to and ensure to take corrective action to implement measures to manage and mitigate identified risks to an acceptable level.

Approved by order of the board of trustees on 14 April 2022 and signed on its behalf by:

A Hewett - Trustee

**Independent Examiner's Report to the Trustees of  
Great Missenden Memorial Centre**

**Independent examiner's report to the trustees of Great Missenden Memorial Centre**

I report to the charity trustees on my examination of the accounts of Great Missenden Memorial Centre (the Trust) for the year ended 31 December 2021.

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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 accounts to be reached.

Sajjad Rajan FCCA  
Danton Partners  
7 Merlin Courtyard  
Gatehouse Close  
Aylesbury  
Buckinghamshire  
HP19 8DP

21 June 2022

**Great Missenden Memorial Centre**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

		<b>31.12.21</b>	<b>31.12.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
<b>Charitable activities</b>			
Social welfare	4	17,765	11,334
Other trading activities	2	16,055	7,507
Investment income	3	5	5
<b>Total</b>		<b>33,825</b>	<b>18,846</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Social welfare		17,021	24,498
Other		1,416	900
<b>Total</b>		<b>18,437</b>	<b>25,398</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>15,388</b>	<b>(6,552)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>14,718</b>	<b>21,270</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>30,106</b>	<b>14,718</b>

The notes form part of these financial statements

**Great Missenden Memorial Centre**

**Balance Sheet**

**31 December 2021**

		<b>31.12.21</b>	<b>31.12.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	4,523	5,137
<b>CURRENT ASSETS</b>			
Debtors	9	405	-
Cash at bank		29,709	11,855
		<b>30,114</b>	<b>11,855</b>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,531)	(2,274)
<b>NET CURRENT ASSETS</b>		<b>25,583</b>	<b>9,581</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>30,106</b>	<b>14,718</b>
<b>NET ASSETS</b>		<b>30,106</b>	<b>14,718</b>
<b>FUNDS</b>	11		
Unrestricted funds		30,106	14,718
<b>TOTAL FUNDS</b>		<b>30,106</b>	<b>14,718</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2022 and were signed on its behalf by:

A Hewett - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Allocation and apportionment of costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned on a basis consistent with the use of resources. The allocation of support and governance costs is analysed in note 4.

**Volunteers**

The value of the services provided by volunteers is not incorporated into these financial statements.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipments                      -    20% on cost

**Taxation current assets and liabilities**

The charity is exempt from tax on its charitable activities.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES - continued**

**Taxation current assets and liabilities**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**Creditors**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Rental income	16,055	7,507

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	5	5

**Great Missenden Memorial Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.21	31.12.20
	Activity	£	£
Grants	Social welfare	17,765	11,334

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Local council grants	17,765	11,334

**5. SUPPORT COSTS**

	Governance costs
	£
Other resources expended	1,416

Support costs, included in the above, are as follows:

**Governance costs**

	31.12.21	31.12.20
	Other resources expended	Total activities
	£	£
Accountancy and legal fees	1,128	900
Independent examination	288	-
	1,416	900

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Social welfare	11,334
Other trading activities	7,507
Investment income	5
<b>Total</b>	18,846
<b>EXPENDITURE ON</b>	

**Great Missenden Memorial Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<b>Unrestricted fund £</b>
<b>Charitable activities</b>	
Social welfare	24,498
Other	900
<b>Total</b>	<u>25,398</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(6,552)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	21,270
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>14,718</u></u>

**8. TANGIBLE FIXED ASSETS**

	<b>Office equipments £</b>
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>6,122</u>
<b>DEPRECIATION</b>	
At 1 January 2021	985
Charge for year	614
At 31 December 2021	<u>1,599</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><u>4,523</u></u>
At 31 December 2020	<u><u>5,137</u></u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.21 £</b>	<b>31.12.20 £</b>
Prepayments and accrued income	<u><u>405</u></u>	<u><u>-</u></u>

**Great Missenden Memorial Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Sales deposits	2,250	1,350
Trade creditors	865	669
Other creditors	1,416	255
	<u>4,531</u>	<u>2,274</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,718	15,388	30,106
	<u>14,718</u>	<u>15,388</u>	<u>30,106</u>
<b>TOTAL FUNDS</b>	<u>14,718</u>	<u>15,388</u>	<u>30,106</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,825	(18,437)	15,388
	<u>33,825</u>	<u>(18,437)</u>	<u>15,388</u>
<b>TOTAL FUNDS</b>	<u>33,825</u>	<u>(18,437)</u>	<u>15,388</u>

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,270	(6,552)	14,718
	<u>21,270</u>	<u>(6,552)</u>	<u>14,718</u>
<b>TOTAL FUNDS</b>	<u>21,270</u>	<u>(6,552)</u>	<u>14,718</u>

**Great Missenden Memorial Centre**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	18,846	(25,398)	(6,552)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>18,846</b>	<b>(25,398)</b>	<b>(6,552)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.1.20 £</b>	<b>Net movement in funds £</b>	<b>At 31.12.21 £</b>
<b>Unrestricted funds</b>			
General fund	21,270	8,836	30,106
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>21,270</b>	<b>8,836</b>	<b>30,106</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	52,671	(43,835)	8,836
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>52,671</b>	<b>(43,835)</b>	<b>8,836</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

