

# THE WOODFORD PARISH CHURCH MEMORIAL HALL

England & Wales · Charity number 214670

## Details

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Other names	WOODFORD MEMORIAL HALL
Status	Registered
Legal form	Other
Registered	1963-04-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	209 High Road South Woodford London E18 2PA
Phone	02085053352
Email	<a href="mailto:mem.hall@talktalk.net">mem.hall@talktalk.net</a>
Website	<a href="http://www.woodfordmemorialhall.co.uk">www.woodfordmemorialhall.co.uk</a>

## Activities

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**Objects:** 1. AS A CHURCH HALL, LECTURE ROOM, ETC. 2. FOR ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF MEMBERS OF THE CHURCH OF ENGLAND RESIDING IN ST. MARY'S PARISH, WOODFORD OR THE NEIGHBOURHOOD THEREOF. FOR FULL DETAILS OF OBJECTS AND APPLICATION OF INCOME SEE SCHEME DATED 9TH NOVEMBER 1956.

**Activities:** General Charitable Purposes, Education/Training, Religious Activities, Arts/Culture, Sports/Recreation, Children/Young People, Elderly/Old People, Other charities/Voluntary bodies, Other defined groups, General public

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** WOODFORD, ST MARY
- Redbridge

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£120,441	£112,710	-	-
2023-12-31	£112,261	£116,685	-	-
2022-12-31	£99,518	£100,616	-	-
2021-12-31	£103,513	£89,234	-	-
2020-12-31	£85,690	£59,630	-	-

## Trustees

Name	Role	Appointed
<b>Revd Dr Elizabeth Margaret Lowson</b>	Chair	2021-02-02
Clare Victoria Reeves		2025-09-23
Dean Guy Musk		2023-11-16
Ian Francis Layzell-Smith		2022-03-14
Keith Douglas Everitt		2025-09-23
Philip Petchey		2022-06-20
Ronald Barry Prince		2024-12-15
Viveca Dutt		2015-11-30

**THE WOODFORD PARISH CHURCH MEMORIAL HALL**

England & Wales - Charity number 214670

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# Accounts

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# WOODFORD PARISH CHURCH MEMORIAL HALL

## Annual Report and Accounts 2024

### Objectives and Activities of the Trust

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website <https://stmaryswoodford.org.uk/woodford-parish-church-memorial-hall/>

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties.

During 2024, there were 3 Saturday evening parties and wedding receptions in the Roberts Hall in 2024, as well as 2 smaller functions and 5 concerts. There were 43 children's parties in the Pankhurst Hall on Saturday afternoons and occasionally Sunday afternoons. Additionally at weekends there were two craft markets, fundraising Race Night, Bazaar, Soul Music Night, Children in Need fundraising events (run by St Mary's Church), plus Rosh Hashanah and Yom Kippur services and four Repair Cafes.

Between Mondays to Saturdays there were regular bookings by approximately 25 different groups/organisations for classes, clubs and meetings. There were only 10 days (Mon-Sat) on which no part of the Hall was in use, including 1 at Easter and 5 over the Christmas period.

On Sundays there were bookings including afternoon concerts, rehearsals, meetings and children's parties on 26 Sundays throughout the year, plus Church usage on Sundays for lunches etc.

### Structure, Governance and Management

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no. 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for supervision of the Hall's three other part-time employees. Five meetings of Trustees were held during 2024, with the Hall Manager in attendance at all but one of them. The Trust Deed requires that nine Trustees manage the Trust, and until December 2024 when trustees voted to allow co-opted trustees not to be on the Electoral Roll of St Mary's Church,

Woodford, both representative and co-opted trustees were required to be on the church Electoral Roll. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees, appointed for a four-year term by the Parochial Church Council of St Mary's Church.
- Two are Co-Opted Trustees, appointed for a five-year term by the Trustees.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Viveca Dutt	(ex-officio as Churchwarden from 06.07.21)
Philip Petchey	(ex-officio as Churchwarden from 23.04.22)
Ian Layzell-Smith	(Co-opted Trustee from 14.03.22 until resignation on 17.03.25; Representative Trustee from 18.03.25 for four years)
Dean Musk	(Representative Trustee from 16.11.23 for four years)
Ron Prince	(Co-opted Trustee from 15.12.24 for five years)
Keith Everitt	(Representative Trustee from 23.09.25 for four years)
Clare Reeves	(Representative Trustee from 23.09.25 for four years)

Trustees in office during the year of this report, but no longer in office:

Sarah Reynolds	(Representative Trustee from 02.07.21 to 01.07.25)
Ian Strachan	(Representative Trustee from 16.11.23 to 17.09.25)

Tamsen Mann continued in post as the Hall Manager, assisted by three other part-time staff.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

### **Achievements and performance**

The building (or part of it) was in use for 339 days during the year 2024 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish. The Church has exclusive use of the Hall on Sunday mornings.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued.

### **Financial Review**

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2024 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4 Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust.

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

There was an overall surplus of £7,731 for the year. This money is invested for future major projects to maintain the charity's asset: the buildings.

In the attached accounts, transactions relating to broader refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

At the end of 2024, liquid reserves (represented by the general fund cash balance at the bank) stood at £103,837 (over 10 months worth of outgoings). The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

### **Plans for future periods**

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

The Trustees are actively reviewing all aspects of the Hall's maintenance and governance, continue to recruit new Trustees (including up to two from the wider community beyond St Mary's Electoral Roll) and are exploring strategic planning including widening engagement and participation across the local community.

### **Tribute, Acknowledgements and Thanks**

The Trustees would like to record their gratitude to the dedicated service of the Hall staff.

*Ehanson*

.....  
Signed by the Chair on behalf of all the Trustees

# WOODFORD PARISH CHURCH MEMORIAL HALL

Balance Sheet as at 31st December 2024

		2024	2024	2024	2023	2023	2023
	notes	General Fund	Appeal Fund	TOTAL	General Fund	Appeal Fund	TOTAL
<b>Fixed Assets</b>							
Investment Property	2	750,000	-	750,000	750,000	-	750,000
<b>Current Assets</b>							
Debtors & Prepayments	3	6,179	-	6,179	7,740	-	7,740
Cash at bank		103,837	8,049	111,886	95,625	6,086	101,711
		110,016	8,049	118,065	103,365	6,086	109,451
<b>Liabilities</b>							
Amount falling due within one year		8,032	0	8,032	7,150	-	7,150
Total Creditors & Accruals	4	8,032	0	8,032	7,150	-	7,150
		8,032	0	8,032	7,150	-	7,150
<b>Net Current Assets</b>		101,984	8,049	110,033	96,215	6,086	102,301
<b>Total Assets</b>		851,984	8,049	860,033	846,215	6,086	852,301
<b>Funds</b>							
Surplus for the year		5,769	1,962	7,731	22,066	2,093	24,159
Funds at the start of the year		846,215	6,086	852,301	824,149	3,993	828,142
Total Funds		851,984	8,049	860,033	846,215	6,086	852,301

The notes on pages 7-8 form part of these accounts

Approved by the Board of Trustees on 12/10/2025 ..... and signed on its behalf by Chongon ..... Trustee

[Signature] ..... Trustee

# WOODFORD PARISH CHURCH MEMORIAL HALL

Statement of Financial Activities: Year ended 31st December 2024

Incoming Resources	2024	2024	2024	2023
	General Fund	Appeal Fund	Total	
Roberts Hall (Front Hall)	27,836		27,836	29,642
Pankhurst Hall (Rear Hall)	35,756		35,756	30,879
Birchnall Hall (Upper Hall)	11,063		11,063	11,780
Churchill Room (Meeting Room)	4,191		4,191	4,329
Performing Rights	209		209	215
St Mary's general usage contribution	6,180		6,180	6,000
Rent - 4 Chelmsford Road	31,000		31,000	28,950
Bank interest	2,015		2,015	1,323
Appeal		1,962	1,962	2,093
Miscellaneous income	228		228	570
<b>Total incoming resources</b>	<b>118,479</b>	<b>1,962</b>	<b>120,441</b>	<b>115,781</b>
<b>Resources Expended</b>				
Direct charitable expenditure				
Staff costs	64,559		64,559	60,394
Lighting/heating/water	19,137		19,137	19,615
Telephone/Broadband	2,252		2,252	1,660
Repairs/Maintenance	6,700		6,700	20,437
Insurance	3,527		3,527	3,432
Fire/burglary precautions	1,237		1,237	1,193
Rates & Waste Collection	1,956		1,956	1,870
Cleaning	1,424		1,424	1,498
Bank Charges	60		60	60
Printing/Stationery/Postage	251		251	408
Licence	652		652	601
4 Chelmsford Road insurance	1,195		1,195	1,148
4 Chelmsford Road expenses	8,093		8,093	7,761
Appeal		0	0	0
Miscellaneous expenditure	209		209	129
Independent Examination fee	1,458		1,458	1,416
<b>Total expenditure</b>	<b>112,710</b>	<b>0</b>	<b>112,710</b>	<b>121,621</b>
Net movement in resources	5,769	1,962	7,731	-5,840
Fair Value movement on Investment Property	-	-	-	30,000
Total funds brought forward	846,215	6,086	852,301	828,142
<b>Total funds carried forward</b>	<b>851,984</b>	<b>8,049</b>	<b>860,032</b>	<b>852,302</b>

# WOODFORD PARISH CHURCH MEMORIAL HALL

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2024

### 1 Accounting policies

#### a 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 1st 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 except that the property at 4 Chelmsford Road is stated at a fair value as agreed by the Trustees.

#### b Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds are designated only when they are raised for a specific purpose. Appeal funds can only be used for particular projects within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

#### c 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.

#### d 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 costs related to the category.

#### e Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

#### f Debtors

Debtors are amounts owed to the charity. They are measured at the cash or other consideration expected to be received.

#### g Taxation

The charity is exempt from tax on its charitable activities.

#### h Fixed Assets

##### - Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Fixtures, Fittings and Equipments - 4 years straight line

The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would in any case serve no useful purpose.



WOODFORD PARISH CHURCH MEMORIAL HALL  
REGISTERED CHARITY NUMBER 214670

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on the following pages.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 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 charity 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.

*Lorraine Catherine Purdy FCCA.*

**Lorraine Catherine Purdy FCCA**  
**Clay Ratnage Strevens & Hills**  
Suite D, The Business Centre  
Faringdon Avenue  
Romford  
Essex  
RM3 8EN

Date: *15 October 2025*

**THE WOODFORD PARISH CHURCH MEMORIAL HALL**

England & Wales - Charity number 214670

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# Accounts

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# WOODFORD PARISH CHURCH MEMORIAL HALL

## Annual Report and Accounts 2023

### Objectives and Activities of the Trust

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website <https://stmaryswoodford.org.uk/woodford-parish-church-memorial-hall/>

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties.

Activity levels were not obviously affected by the pandemic in 2023 compared with 2020 and 2021, and to a lesser extent 2022. We had 8 Saturday evening parties and wedding receptions in the Roberts Hall. There were 31 children's parties in the Pankhurst Hall on Saturday and occasionally Sunday afternoons. Between Mondays and Saturdays there are regular booking by approximately 22 different groups/organisations for classes, clubs and meetings.

Between Monday to Saturday there were only 9 days in 2023 when no part of the Hall was used (including 1 day over Easter and 4 days over Christmas). On Sundays bookings have included afternoon concerts, rehearsals, meetings and children's parties on 24 Sundays, plus Church usage including lunches once or twice a month.

St Mary's Church usually used the Hall on some Sundays for its children's groups (up to summer 2023 when usage transferred to the church building primarily) and special occasions such as Parish Lunches. St Mary's also uses the hall for other celebrations and events including two Craft Markets, a Race Night fundraising event, Food & Fun Day, Christmas Charity Bazaar, Soul Music fundraising night, a fundraising Bingo evening and two Repair Cafes. From 2022 and throughout 2023 St Mary's has been running free English for Speakers of Other Languages classes at the Memorial Hall, attended primarily by people newly arrived from Ukraine.

### Structure, Governance and Management

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no. 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for

supervision of the Hall's three other part-time employees. Four meetings of Trustees were held during 2023 with the Hall Manager in attendance at all of them. The Trust Deed requires that nine Trustees manage the Trust, and that representative and co-opted trustees shall be on the Electoral Roll of St Mary's Church, Woodford. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees, appointed for a four-year term by the Parochial Church Council of St Mary's Church.
- Two are Co-Opted Trustees, appointed for a five-year term by the Trustees.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Viveca Dutt	(ex-officio as Churchwarden from 06.07.21)
Philip Petchey	(ex-officio as Churchwarden from 23.04.22)
Martin Freeston	(re-elected 07.11.19 for four years; retired November 2023) (Representative Trustee)
Sarah Reynolds	(Representative Trustee from 02.07.21 for four years)
Ian Layzell-Smith	(Co-opted Trustee from 14.03.22 for five years)
Ian Strachan	(Representative Trustee from 16.11.23 for four years)
Dean Musk	(Representative Trustee from 16.11.23 for four years)

Trustees in office during the year of this report, but no longer in office:

Kate Adu-Baah	(Representative Trustee from 03.03.22 for four years, requested to finish March 2023)
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Tamsen Mann continued in post as the Hall Manager, assisted by three other part-time staff.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

### **Achievements and performance**

The building (or part of it) was in use for 342 days during the year 2023 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish. The Church has exclusive use of the Hall on Sunday mornings.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued.

### **Financial Review**

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2023 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4 Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

There was an overall deficit of £5,841 for the year which was met from reserves. Hire fees and rent has been increased with total incoming resources almost £10,000 higher than in 2022. However there was considerable expenditure on repairs and maintenance (especially £8,832 on roofing works at the Hall and £3,600 on roofing works at the rental property the hall owns at 4 Chelmsford Road, in addition to driveway resurfacing at a special rate of £1,991, remedial electrical works following electrical inspection at £1,140 and replacement ceiling fans in the front hall at £1,692) and while utilities costs are lower than in 2022 they remain high. Staff costs have also increased to meet hall hire and maintenance needs.

In the attached accounts, transactions relating to broader refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

At the end of 2023, liquid reserves (represented by the General Fund cash balance at the bank) stood at £95,625 (over 9 months worth of outgoings). The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

#### **Plans for future periods**

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

The Trustees are actively reviewing all aspects of the Hall's maintenance, have recruited new Trustees who are due to be appointed soon and are exploring strategic planning including widening engagement and participation across the local community.

#### **Tribute, Acknowledgements and Thanks**

The Trustees would like to record their gratitude to the dedicated service of the Hall staff.

*Ehanson*

.....  
Signed by the Chair on behalf of all the Trustees

# WOODFORD PARISH CHURCH MEMORIAL HALL

## Statement of Financial Activities: Year ended 31st December 2023

	2023	2023	2023	Restated
	General Fund	Appeal Fund	Total	2022
				Total
<b><u>Incoming Resources</u></b>				
Roberts Hall (Front Hall)	29,642	-	29,642	24,312
Pankhurst Hall (Rear Hall)	30,879	-	30,879	29,088
Birchnall Hall (Upper Hall)	11,780	-	11,780	11,492
Churchill Room (Meeting Room)	4,329	-	4,329	3,170
Performing Rights	215	-	215	214
St Mary's general usage contribution	6,000	-	6,000	5,880
Rent - 4 Chelmsford Road	28,950	-	28,950	23,468
Bank interest	1,323	-	1,323	200
Appeal	-	2,093	2,093	1,695
Miscellaneous income	570	-	570	-
<b>Total incoming resources</b>	<b>113,688</b>	<b>2,093</b>	<b>115,781</b>	<b>99,518</b>
<b><u>Resources Expended</u></b>				
Direct charitable expenditure				
Staff costs	60,394	-	60,394	55,676
Lighting/heating/water	19,615	-	19,615	26,346
Telephone/Broadband	1,660	-	1,660	1,851
Repairs/Maintenance	20,437	-	20,437	6,518
Insurance	3,432	-	3,432	3,141
Fire/burglary precautions	1,193	-	1,193	1,244
Rates & Waste Collection	1,870	-	1,870	1,930
Cleaning	1,498	-	1,498	1,465
Bank Charges	60	-	60	83
Printing/Stationery/Postage	408	-	408	244
Licence	601	-	601	601
4 Chelmsford Road insurance	1,148	-	1,148	1,068
4 Chelmsford Road expenses	7,761	-	7,761	436
Appeal	-	-	-	-
Miscellaneous expenditure	129	-	129	14
Independent Examination Fee	1,416	-	1,416	-
<b>Total expenditure</b>	<b>121,622</b>	<b>-</b>	<b>121,622</b>	<b>100,616</b>
<b>Net movement in resources</b>	<b>(7,934)</b>	<b>2,093</b>	<b>(5,841)</b>	<b>(1,098)</b>
Fair Value movement on Investment Property	30,000	-	30,000	686,875
<b>Net movement in funds</b>	<b>22,066</b>	<b>2,093</b>	<b>24,159</b>	<b>685,777</b>
<b>Total funds brought forward-restated</b>	<b>824,149</b>	<b>3,993</b>	<b>828,142</b>	<b>142,365</b>
<b>Total funds carried forward</b>	<b>846,215</b>	<b>6,086</b>	<b>852,301</b>	<b>828,142</b>

# WOODFORD PARISH CHURCH MEMORIAL HALL

REGISTERED CHARITY NUMBER 214670

Balance Sheet as at 31st December 2023

	notes	2023		Restated		
		General Fund	Appeal Fund	2022	2022	
<b>Fixed Assets</b>				<b>General Fund</b>	<b>Appeal Fund</b>	<b>TOTAL</b>
Investment Property	2	750,000	-	720,000	-	720,000
<b>Current Assets</b>						
Debtors & Prepayments	3	7,740	-	8,910	-	8,910
Cash at bank		95,625	6,086	99,249	3,993	103,242
		103,365	6,086	108,160	3,993	112,153
<b>Liabilities</b>						
Amount falling due within one year		7,150	-	4,010	-	4,010
Total Creditors & Accruals	4	7,150	-	4,010	-	4,010
		7,150	-	4,010	-	4,010
<b>Net Current Assets</b>		96,215	6,086	104,149	3,993	108,142
<b>Total Assets</b>		846,215	6,086	824,149	3,993	828,142
<b>Funds</b>						
Surplus for the year		22,066	2,093	684,082	1,695	685,777
Funds at the start of the year - restated		824,149	3,993	140,067	2,298	142,365
Total Funds		846,215	6,086	824,149	3,993	828,142

The notes on the following pages form part of these accounts

Approved by the Board of Trustees on 04/06/2025 and signed on its behalf by

*V. P. P. P.* ..... Trustee

*E. Johnson* ..... Trustee

## WOODFORD PARISH CHURCH MEMORIAL HALL

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

#### **1 Accounting policies**

##### **a 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 except that the property at 4 Chelmsford Road is stated at a fair value as agreed by the Trustees.

##### **b Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds are designated only when they are raised for a specific purpose. Appeal funds can only be used for particular projects within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

##### **c 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.

##### **d 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 costs related to the category.

##### **e Creditors**

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

##### **f Debtors**

Debtors are amounts owed by the charity. They are measured at the cash or other consideration expected to be received.

##### **g Taxation**

The charity is exempt from tax on its charitable activities.

## WOODFORD PARISH CHURCH MEMORIAL HALL

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

#### 1 Accounting policies (continued)

##### h Fixed Assets

###### - Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or else, for gifts- in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Fixtures, Fittings and Equipment - 4 years straight line

The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would, in any case, serve no useful purpose.

###### - Investment property

- Investment property at 4 Chelmsford Road is carried at fair value determined by the Trustees. In determining the value, the Trustees consider current market rents and investment property yields for comparable real estate along with consultation with local estate agents with specific knowledge of the local market. No depreciation is provided and changes in the fair value are recognised in the Statement of Financial Activities. The Trustees feel that a review of the market value of the investment properties on a 3 year basis, to be adequate unless circumstances exist suggesting a material change in value.

#### 2 Fixed Assets - Investment Property

	Investment Property £	Total £
Value at 1 January 2023 - restated	720,000	720,000
Additions	-	-
Disposals	-	-
Revaluations	<u>30,000</u>	<u>30,000</u>
Value at 31 December 2023	<u>750,000</u>	<u>750,000</u>
Value at 31 December 2023	<u>750,000</u>	<u>750,000</u>
Value at 31 December 2022 (restated)	<u>720,000</u>	<u>720,000</u>

The charity has changed its accounting policy for the valuation of the investment properties at 4 Chelmsford Road. Previously, these investment properties were held at historical cost. The new accounting policy is to measure investment properties at fair value, reflecting current market conditions. In the opinion of the Trustees, the new policy provides a more accurate representation of the charity's net assets and is more relevant to users of the financial statements. The change has been applied retrospectively. The effect of the change is to increase the carrying value of investment properties by £686,875, resulting in a corresponding increase in the opening balance of retained general fund for the prior period. The properties at 4 Chelmsford Road have been further revalued in 2023 and now have a carrying value of £750,000, with the uplift of £30,000 being reflected in the Statement of Financial Activities.

**WOODFORD PARISH CHURCH MEMORIAL HALL**

**NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023**

**3 Debtors and Prepayments**

	<b>2023</b>	<b>2022</b>
Fire and Security	418	438
General Rates	84	160
Refuse Collection	314	242
Insurance	288	262
Licence	483	439
4 Chelmsford Road	593	555
Lettings Receivable	5,260	6,656
Maintenance	300	158
	<u>7,740</u>	<u>8,910</u>

**4 Creditors and Accruals**

	<b>2023</b>	<b>2022</b>
HM Revenue & Customs- PAYE	2,401	1,597
Gas	2,587	1,741
Electricity	321	472
Lettings Prepaid	425	200
Independent Examination Fee	1,416	-
	<u>7,150</u>	<u>4,010</u>

**5 Funds**

The greater part of the charity's funds are represented by fixed assets and are therefore not available for expenditure.

**6 Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salary	59,579	54,914
Employers pension contributions	815	762
	<u>60,394</u>	<u>55,676</u>

Number of employees in the year	4	4
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No employees received remuneration amounting to more than £60,000 in either year

No Trustees or any persons connected with them received any remuneration during the year.

**WOODFORD PARISH CHURCH MEMORIAL HALL  
REGISTERED CHARITY NUMBER 214670**

**INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on the following pages.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.

**Lorraine Catherine Purdy FCCA**



**Clay Ratnage Strevens & Hills**  
Suite D, The Business Centre  
Faringdon Avenue  
Romford  
Essex  
RM3 8EN

Date: 9 June 2025

**THE WOODFORD PARISH CHURCH MEMORIAL HALL**

England & Wales - Charity number 214670

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# Accounts

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## Woodford Parish Church Memorial Hall

### Annual Report and Accounts 2022

#### **Objectives and Activities of the Trust**

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website

<https://stmaryswoodford.org.uk/woodford-parish-church-memorial-hall/>

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties.

Compared with 2020 and 2021, 2022 has been almost normal after the effects of the pandemic. January and February 2022 were still affected by the new Omicron variant. A couple of regular groups, primarily those attended by older people, did not resume their meetings until February or March. We recommenced evening parties in the Roberts Hall in March 2022 after a 2 year hiatus and had 6 Saturday evening parties and wedding receptions during the remainder of the year. There were 28 children's parties in the Pankhurst Hall on Saturday and occasionally Sunday afternoons.

Between Monday to Saturday there were only 14 days in 2022 when no part of the Hall was used (including 3 days over Easter and 6 days over Christmas). On Sundays bookings have included rehearsals, parties, meetings on 19 Sundays, plus Church usage including one or two monthly lunches.

St Mary's Church usually uses the Hall for its children's groups on Sundays and special occasions such as Parish Lunches and other celebrations including 2 Craft Markets, a Race Night fundraising event, Food & Fun Day, Christmas Charity Bazaar, Queen's Jubilee celebration, Soul Music fundraising Night and a Repair Cafe. From July 2022 St Mary's has been running free English for Speakers of Other Languages classes at the Memorial Hall, attended primarily by people newly arrived from Ukraine.

#### **Structure, Governance and Management**

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for supervision of the Hall's three other part-time employees. Four meetings of Trustees were held during 2022, with the Hall Manager in attendance at

all of them. The Trust Deed requires that nine Trustees manage the Trust, and that representative and co-opted trustees shall be on the Electoral Roll of St Mary's Church, Woodford. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees. appointed for a four-year term by the Parochial Church Council of St Mary's Church.
- Two are Co-Opted Trustees. appointed for a five-year term by the Trustees.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Viveca Dutt	(ex-officio as Churchwarden from 06.07.21)
Philip Petchey	(ex-officio as Churchwarden from 23.04.22)
Martin Freeston	(re-elected 05.11.15 for four yrs; and 07.11.19 for four years)(Representative Trustee)
Sarah Reynolds	(Representative Trustee from 02.07.21 for four years)
Ian Layzell-Smith	(Co-opted Trustee from 14.03.22 for five years)

Trustees in office during the year of this report, but no longer in office:

Gerry Everett	(Representative Trustee from 18.09.19 for four years, requested to finish November 2022)
Kate Adu-Baah	(Representative Trustee from 03.03.22 for five years, requested to finish March 2023)
Linda Wiskin	(ex-officio as Churchwarden until 23.04.22)

Tamsen Mann continued in post as the Hall Manager, assisted by three other part-time staff.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

**Achievements and performance** The building (or part of it) was in use for 337 days during the year 2022 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish. The Church has exclusive use of the Hall on Sunday mornings.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued.

### **Financial Review**

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2022 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4, Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust.

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

There was an overall deficit of £1,098 for the year which was met from reserves. This reflects rising costs, especially on utilities and to a lesser extent rising staff costs. Hire fees have been increased in response to this.

In the attached accounts, transactions relating to the refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

At the end of 2022, liquid reserves (represented by the general fund cash balance at the bank) stood at £99,249 (over 11 months worth of outgoings). The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

### **Plans for future periods**

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

The Trustees are actively reviewing all aspects of the Hall's maintenance, have recruited new Trustees who are due to be appointed soon and are exploring strategic planning including widening engagement and participation across the local community.

### **Tribute, Acknowledgements and Thanks**

The Trustees would like to record their gratitude to the dedicated service of the Hall staff.

Signed by the Chair on behalf of all the Trustees

Ehanson 30/10/2023



# WOODFORD PARISH CHURCH MEMORIAL HALL

## Statement of Financial Activities: Year ended 31st December 2022

### Incoming Resources

	2022	2022	2022	2021
	General Fund	Appeal Fund	Total	
Roberts Hall (Front Hall)	24,312.00		24,312.00	11,780.00
Pankhurst Hall (Rear Hall)	29,087.50		29,087.50	18,877.50
Birchnall Hall (Upper Hall)	11,491.85		11,491.85	8,531.85
Churchill Room (Meeting Room)	3,170.00		3,170.00	1,264.00
Performing Rights	213.90		213.90	133.30
St Mary's general usage contribution	5,880.00		5,880.00	5,700.00
Rent - 4 Chelmsford Road	23,467.62		23,467.62	23,110.53
Bank interest	200.49		200.49	3.00
Appeal		1,695.00	1,695.00	4,295.00
Miscellaneous income	0.00		0.00	739.00
Covid-19 grant	0.00		0.00	29,079.00
<b>Total incoming resources</b>	<b>97,823.36</b>	<b>1,695.00</b>	<b>99,518.36</b>	<b>103,513.18</b>

### Resources Expended

Direct charitable expenditure				
Staff costs	55,676.37		55,676.37	48,747.24
Lighting/heating/water	26,346.24		26,346.24	6,577.24
Telephone/Broadband	1,850.72		1,850.72	2,460.66
Repairs/Maintenance	6,517.66		6,517.66	9,791.88
Insurance	3,141.07		3,141.07	2,972.63
Fire/burglary precautions	1,244.10		1,244.10	973.85
Rates & Waste Collection	1,930.13		1,930.13	1,268.62
Cleaning	1,464.84		1,464.84	908.54
Bank Charges	82.50		82.50	97.00
Printing/Stationery/Postage	243.57		243.57	254.33
Licence	600.82		600.82	151.45
4 Chelmsford Road insurance	1,068.32		1,068.32	1,000.02
4 Chelmsford Road expenses	435.52		435.52	3,697.00
Appeal		0.00	0.00	10,119.00
Miscellaneous expenditure	14.39		14.39	214.39
<b>Total expenditure</b>	<b>100,616.25</b>	<b>0.00</b>	<b>100,616.25</b>	<b>89,233.85</b>
<b>Net movement in resources</b>	<b>-2,792.89</b>	<b>1,695.00</b>	<b>-1,097.89</b>	<b>14,279.33</b>
<b>Total funds brought forward</b>	<b>140,067.00</b>	<b>2,298.00</b>	<b>142,365.00</b>	<b>128,086.00</b>
<b>Total funds carried forward</b>	<b>137,274.11</b>	<b>3,993.00</b>	<b>141,267.11</b>	<b>142,365.33</b>

# WOODFORD PARISH CHURCH MEMORIAL HALL

Notes to the Accounts for the year ended 31st December 2022

## 1. Accounting Policies

### a) Basis of accounting

The accounts have been prepared on an accruals basis, in accordance with guidance set out in the Charity Commission document CC15, dated May 2007.

### b) Taxation

No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax afforded by Section 505 of the Income & Corporation Taxes Act 1988.

### c) Fixtures, Fittings and Equipment

Expenditure on fixtures, fittings & equipment is reflected in the Statement of Financial Activities and has not been capitalised.

## 2. Fixed Assets

Fixed assets are stated in the balance sheet at historical cost.

In the opinion of the Trustees the open market value of the investment property at 4 Chelmsford Road on 31/12/22 was approximately £720,000 (2021 - £720,000).

The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would, in any case, serve no useful purpose.

## 3. Debtors & Prepayments

	<u>2022</u>		<u>2021</u>
Fire and Security	438	Fire and Security	369
General Rates	160	General Rates	45
Refuse collection	242	Refuse collection	228
Insurance	262	Insurance	249
Licence	439	Licence	454
4 Chelmsford Road	555	4 Chelmsford Road	548
Lettings receivable	6656	Lettings receivable	4,691
Maintenance	158	Maintenance	105
	<u>8,910</u>		<u>6,689</u>

## 4. Creditors & Accruals

	<u>2022</u>		<u>2021</u>
Inland Revenue - PAYE	1597	Inland Revenue - PAYE	533
Gas	1741	Gas	0
Electricity	472	Electricity	0
Lettings prepaid	200	Lettings prepaid	1,672
	<u>4,010</u>		<u>2,205</u>

## 5. Funds

The greater part of the charity's funds are represented by fixed assets and are therefore not available for expenditure.

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODFORD PARISH CHURCH MEMORIAL HALL

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I report on the accounts of the Trust for the year ended 31st December 2022 which are attached.

## Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- \* to keep accounting records in accordance with section 41 of the Act; and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name

GAC Pribul

G.A.C. Pribul

Relevant professional  
qualification or body

ACMA

Address

4 Elizabeth Drive  
Theydon Bois  
Essex  
CM16 7HJ

Date

20th October 2023

**THE WOODFORD PARISH CHURCH MEMORIAL HALL**

England & Wales - Charity number 214670

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# Accounts

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# WOODFORD PARISH CHURCH MEMORIAL HALL

## Annual Report and Accounts 2021

### Objectives and Activities of the Trust

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website [www.woodfordmemorialhall.co.uk](http://www.woodfordmemorialhall.co.uk)

2021 has been a much more normal year than 2020 in Memorial Hall activities, though there were legal limitations on some gatherings and other precautions due to the Covid-19 pandemic until July and further public health concern and guidance related to the Omicron variant affected some gatherings in the final weeks of 2021.

St Mary's Church usually uses the Hall for its children's groups on Sundays, monthly Sunday lunches and special occasions such as Parish Lunches and other celebrations. Children's groups did not meet until April 2021 and lunches and special occasions did not happen until October 2021. Total usage by the church was about 23 days during 2021. Also on 10 Friday evenings, Brownies and Guides associated with the church used the rear hall and Brownies and Rainbows associated with the church used the front hall.

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties.

Covid-19 related government restrictions meant that the Memorial Hall was closed Jan-Feb 2021 to all hirers except Woodford Pre-School Playgroup which ran every weekday morning during term time. In March 2021 we were also able to accommodate one day's hire by an independent film company, and 2 days of bookings for essential First Aid courses for key workers. From April 2021 onwards restrictions were lifted and gradually the majority of previously regular hirers returned to their regular bookings each week from Monday to Saturday. Children's birthday parties and other one-off Saturday activities resumed in autumn 2021 with 11 children's parties taking place from then until the end of the year as well as 2 Craft Markets, St Mary's' Annual Bazaar and one other youth event.

### Structure, Governance and Management

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no. 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for

supervision of the Hall's other employees. Four meetings of Trustees were held during 2021 (15 March, 14 June, 4 Oct, 6 Dec all on the videoconferencing platform Zoom), with the Hall Manager in attendance at all of them.

The Trust Deed requires that nine Trustees manage the Trust, and that representative and co-opted trustees shall be on the Electoral Roll of St Mary's Church, Woodford. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees, appointed for a four-year term by the Parochial Church Council of St Mary's Church.
- Two are Co-Opted Trustees, appointed for a five-year term by the Trustees.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Viveca Dutt	(from 30.11.15 for five yrs) (Co-opted Trustee) (Then co-opted March 2021, and ex-officio as church warden from 06.07.21)
Philip Petchey	(ex-officio as Churchwarden from 23.04.22)
Gerry Everett	(ex officio as Churchwarden until 22.05.19, now Representative Trustee from 18.09.19 for four years)
Martin Freeston	(re-elected 05.11.15 for four years; and 07.11.19 for four years) (Representative Trustee)
Sarah Reynolds	(Representative Trustee from 02.07.21 for four years)
Kate Adu-Baah	(Representative Trustee from 03.03.22 for four years)
Ian Layzell-Smith	(Co-opted Trustee from 14.03.22 for five years)

Trustees in office during the year of this report, but no longer in office:

Linda Wiskin	(ex officio as Churchwarden 22.05.19-23.04.22)
Jackie Peacock	(from 17.06.15 for four years and from 18.09.19 for 4 years, requested to finish 14.06.21) (Representative Trustee)
Wendy Littlejohns	(from 08.09.16 for four years) (Representative Trustee) (Ex-officio as Church Warden 11.10.20-06.07.21)
Richard Walker	(from 04.06.18 for five years, requested to finish 14.6.21) (Co-opted Trustee)

Tamsen Mann continued in post as the Hall Manager, assisted initially by four other part-time staff which reduced to three from March 2021 on the retirement of Barry Mingay after 18 years service.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

### **Achievements and performance**

The building (or part of it) was in use for 305 days during the year 2021 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish. The Church has exclusive use of the Hall on Sunday mornings.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued where possible.

## Financial Review

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2021 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4, Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust
- A Covid-19 Retail, Hospitality and Leisure Grant from Redbridge Borough Council.

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

The overall surplus for the year was £14,079, despite the reduction in letting income due to the pandemic. This money is invested for future major projects to maintain the charity's asset: the buildings.

At the end of 2021, liquid reserves (represented by the general fund cash balance at the bank) stood at £102,459. The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

In the attached accounts, transactions relating to the refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

## Plans for future periods

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

## Tribute, Acknowledgements and Thanks

The Trustees would like to record their gratitude to the dedicated service of the Hall staff, and in particular in the context of so much uncertainty financially, in public health terms and in Hall activity, with frequently changing guidance and legal restrictions.

*Elowson*

THE REV'D DR ELIZABETH LOWSON  
RECTOR, ST MARY'S WOODFORD

Signed by the Chair on behalf of all the Trustees

# WOODFORD PARISH CHURCH MEMORIAL HALL

Balance Sheet as at 31st December 2021

		2021	2021	2020	2020	2020
	notes	General Fund	Appeal Fund	General Fund	Appeal Fund	TOTAL
<b>Fixed Assets</b>						
Investment Property	2	33,125		33,125		33,125
<b>Current Assets</b>						
Debtors & Prepayments	3	6,689	0	4,613	0	4,613
Cash at bank		102,459	2,298	85,881	8,122	94,003
		109,148	2,298	90,494	8,122	98,616
<b>Liabilities</b>						
Amount falling due within one year		2,205		3,655	0	3,655
Amounts falling due more than one year				0	0	0
Total Creditors & Accruals	4	2,205	0	3,655	0	3,655
Rent deposit		0	0	0	0	0
		2,205	0	3,655	0	3,655
<b>Net Current Assets</b>		106,942	2,298	86,839	8,122	94,961
<b>Total Assets</b>		140,067	2,298	119,964	8,122	128,086
<b>Funds</b>						
Surplus for the year		20,103	-5,824	26,459	-399	26,060
Funds at the start of the year		119,964	8,122	93,505	8,521	102,026
<b>Total Funds</b>		140,067	2,298	119,964	8,122	128,086

The notes on page 7 form part of these accounts

Approved by the Board of Trustees on 12/09/2022 and signed on its behalf by

  
 Sharon ..... Trustee  
  
 M. Hawks ..... Trustee

THE REV DR  
 ELIZABETH LOWSON  
 Trustee  
 MARTIN FREESTON  
 Trustee

# WOODFORD PARISH CHURCH MEMORIAL HALL

## Statement of Financial Activities: Year ended 31st December 2021

### Incoming Resources

	2021	2021	2021	2020
	General Fund	Appeal Fund	Total	
Roberts Hall (Front Hall)	11,780		11,780	4,667
Pankhurst Hall (Rear Hall)	18,878		18,878	12,597
Birchnall Hall (Upper Hall)	8,532		8,532	4,980
Churchill Room (Meeting Room)	1,264		1,264	1,313
Performing Rights	133		133	63
St Mary's general usage charge	5,700		5,700	5,580
Rent - 4 Chelmsford Road	23,111		23,111	24,329
Bank interest	3		3	19
Appeal		4,295	4,295	3,943
Miscellaneous income	739		739	3,200
Covid-19 grant	29,079		29,079	25,000
<b>Total incoming resources</b>	<b>99,218</b>	<b>4,295</b>	<b>103,513</b>	<b>85,690</b>

### Resources Expended

Direct charitable expenditure				
Staff costs	48,747		48,747	30,341
Lighting/heating/water	6,577		6,577	4,680
Telephone/Broadband	2,461		2,461	1,687
Repairs/Maintenance	9,792		9,792	11,108
Insurance	2,973		2,973	2,841
Fire/burglary precautions	974		974	751
Rates & Waste Collection	1,269		1,269	1,409
Cleaning	909		909	696
Bank Charges	97		97	60
Printing/Stationery/Postage	254		254	145
Licence	151		151	389
4 Chelmsford Road insurance	1,000		1,000	953
4 Chelmsford Road expenses	3,697		3,697	210
Appeal		10,119	10,119	4,342
Miscellaneous expenditure	214		214	17
<b>Total expenditure</b>	<b>79,115</b>	<b>10,119</b>	<b>89,234</b>	<b>59,630</b>
<b>Net movement in resources</b>	<b>20,103</b>	<b>-5,824</b>	<b>14,279</b>	<b>26,060</b>
<b>Total funds brought forward</b>	<b>119,964</b>	<b>8,122</b>	<b>128,086</b>	<b>102,026</b>
<b>Total funds carried forward</b>	<b>140,067</b>	<b>2,298</b>	<b>142,365</b>	<b>128,086</b>

# WOODFORD PARISH CHURCH MEMORIAL HALL

## Notes to the Accounts for the year ended 31st December 2021

### 1. Accounting Policies

#### a) Basis of accounting

The accounts have been prepared on an accruals basis, in accordance with guidance set out in the Charity Commission document CC15, dated May 2007.

#### b) Taxation

No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax afforded by Section 505 of the Income & Corporation Taxes Act 1988.

#### c) Fixtures, Fittings and Equipment

Expenditure on fixtures, fittings & equipment is reflected in the Statement of Financial Activities and has not been capitalised.

### 2. Fixed Assets

Fixed assets are stated in the balance sheet at historical cost.

In the opinion of the Trustees the open market value of the investment property at 4 Chelmsford Road on 31/12/21 was approximately £720,000 (2020 - £710,000).

The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would, in any case, serve no useful purpose.

### 3. Debtors & Prepayments

	<u>2021</u>		<u>2020</u>
Expenses float	0	Expenses float	100
Fire and Security	369	Fire and Security	642
General Rates	45	General Rates	0
Refuse collection	228	Refuse collection	223
Insurance	249	Insurance	237
Licence	454	Licence	0
4 Chelmsford Road	548	4 Chelmsford Road	487
Lettings receivable	4,691	Lettings receivable	1,763
Maintenance	105	Maintenance	1,161
	<u>6,689</u>		<u>-</u>
			<u>4,613</u>

### 4. Creditors & Accruals

	<u>2021</u>		<u>2020</u>
Inland Revenue - PAYE	533	Inland Revenue - PAYE	1,109
Gas	0	Gas	0
Electricity	0	Electricity	0
Lettings prepaid	1,672	Lettings prepaid	2,546
	<u>2,205</u>		<u>-</u>
			<u>3,655</u>

### 5. Funds

The greater part of the charity's funds are represented by fixed assets and are therefore not available for expenditure.

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODFORD PARISH CHURCH MEMORIAL HALL

---

I report on the accounts of the Trust for the year ended 31st December 2021 which are attached.

## Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- \* to keep accounting records in accordance with section 41 of the Act; and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name

GAC Pribul

J. A. C. Pribul

Relevant professional  
qualification or body

ACMA

Address

4 Elizabeth Drive  
Theydon Bois  
Essex  
CM16 7HJ

Date

25th October 2022

**THE WOODFORD PARISH CHURCH MEMORIAL HALL**

England & Wales - Charity number 214670

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# Accounts

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# WOODFORD PARISH CHURCH MEMORIAL HALL

## Annual Report and Accounts 2020

### Objectives and Activities of the Trust

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website [www.woodfordmemorialhall.co.uk](http://www.woodfordmemorialhall.co.uk)

2020 has been a very different year at the Memorial Hall, due to the Covid-19 pandemic and associated public health restrictions and mitigations which put legal prohibitions and then limitations on gathering.

St Mary's Church usually uses the Hall for its children's groups on Sundays and special occasions such as Parish Lunches and other celebrations. Children's groups did not meet between March and August 2020 and lunches and special occasions did not happen after March 2020. Total usage by the church was about 19<sup>1</sup> days during 2020. Also on 10 Friday evenings, Brownies and Guides associated with the church used the rear hall.

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties. Initially when lockdown was introduced on 23 March 2020 no such hires were permitted. From September 2020, some hires were gradually permitted with limited capacities, social distancing, hand sanitising, face coverings and ventilation. However, restrictions were tightened in November and December 2020, again preventing most hires except Woodford PreSchool Playgroup.

### Structure, Governance and Management

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no. 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for supervision of the Hall's four other part-time employees. Three meetings of Trustees were held during 2020<sup>2</sup>, with the Hall Manager in attendance at all of them. The Trust Deed

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<sup>1</sup>Sunday School, Parish Lunches, Race Night

<sup>2</sup>2 March at the Hall; 27 July and 15 December on the online videoconferencing platform Zoom

requires that nine Trustees manage the Trust, and that representative and co-opted trustees shall be on the Electoral Roll of St Mary's Church, Woodford. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees, appointed for a four-year term by the Parochial Church Council of St Mary's Church.
- Two are Co-Opted Trustees, appointed for a five-year term by the Trustees.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Gerry Everett	(ex officio as Churchwarden until 22.05.19, now Representative Trustee from 18.09.19 for four years)
Linda Wiskin	(ex officio as Churchwarden from 22.05.19)
Martin Freeston	(re-elected 05.11.15 for four years; and 07.11.19 for four years) (Representative Trustee)
Viveca Dutt	(from 30.11.15 for five yrs) (Co-opted Trustee) (Then co-opted March 2021, and ex-officio as church warden from 06.07.21)
Sarah Reynolds	(Representative Trustee from 02.07.21 for four years)

Trustees in office during the year of this report, but no longer in office:

Ian Tarrant	(ex-officio as Rector 06.09.09-15.03.20)
Jean Lear	(ex-officio as Church Warden 10.05.17-11.10.20)
Jackie Peacock	(from 17.06.15 for four years and from 18.09.19 for 4 years, requested to finish 14.6.21) (Representative Trustee)
Wendy Littlejohns	(from 08.09.16 for four years) (Representative Trustee) (Ex-officio as Church Warden 11.10.20-06.07.21)
Richard Walker	(from 04.06.18 for five years, requested to finish 14.6.21) (Co-opted Trustee)

Tamsen Mann continued in post as the Hall Manager, assisted by four other part-time staff. All staff were furloughed under the government's Job Retention Scheme from 21.3.20, with the Hall Manager returning to work for 1 week each month in order to administer the Scheme and process the monthly payroll. The Hall Manager and one other member of staff returned on a "flexible furlough" basis from August 2020 with the remainder of the staff doing so from September 2020 until the end of the year and into 2021.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

### **Achievements and performance**

The building (or part of it) was in use for 181 days during the year 2020 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish. The Church has exclusive use of the Hall on Sunday mornings.

2020 has been a very different year due to the Covid-19 pandemic and associated restrictions, as reflected in these figures: in 2020, the building was in use on 23 Saturdays, including: · 1 evening party in the Roberts Hall · 5 children's parties in the Pankhurst Hall · 44 rehearsals and classes (+5 on Sunday afternoons) · 1 Craft Fair in the Roberts Hall · 5

other events. 6 other wedding receptions and parties booked in the Roberts Hall were cancelled or postponed to 2021 due to Covid-19 restrictions.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued where possible, though this was limited by staff furlough to minimise expenditure in a context of greatly reduced lettings income due to legal restrictions on gathering.

## **Financial Review**

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2020 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4, Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust
- A Covid-19 Retail, Hospitality and Leisure Grant from Redbridge Borough Council.

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

The overall surplus for the year was £26,063, despite the significant reduction in letting income. This money is invested for future major projects to maintain the charity's asset: the buildings.

At the end of 2020, liquid reserves (represented by the general fund cash balance at the bank) stood at £85,881. The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

In the attached accounts, transactions relating to the refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

## **Plans for future periods**

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

For the next phase of the refurbishment programme, the Trustees reviewed the accessibility audit carried out in 2015, and prioritised the recommendations that could be addressed, with a view to seeking external funding.

## Tribute, Acknowledgements and Thanks

The Trustees would like to record their gratitude to the dedicated service of the Hall staff, and in particular in the context of so much uncertainty financially, in public health terms and in Hall activity, with frequently changing guidance and legal restrictions.

*E. Lawson*

.....

THE REV'D DR ELIZABETH LAWSON,  
RECTOR, ST MARY'S WOODFORD

Signed by the Chair on behalf of all the Trustees

# WOODFORD PARISH CHURCH MEMORIAL HALL

## Statement of Financial Activities: Year ended 31st December 2020

<u>Incoming Resources</u>	2020	2020	2020	2019
	General Fund	Appeal Fund	Total	
Roberts Hall (Front Hall)	4,667		4,667	19,075
Pankhurst Hall (Rear Hall)	12,597		12,597	27,879
Birchnall Hall (Upper Hall)	4,980		4,980	18,861
Churchill Room (Meeting Room)	1,313		1,313	4,974
Performing Rights	63		63	292
St Mary's general usage charge	5,580		5,580	5,472
Rent - 4 Chelmsford Road	24,329		24,329	23,133
Bank interest	19		19	28
Appeal		3,943	3,943	5,541
Miscellaneous income	3,200		3,200	5,150
Covid-19 grant	25,000		25,000	
<b>Total incoming resources</b>	<b>81,747</b>	<b>3,943</b>	<b>85,690</b>	<b>110,406</b>
<u>Resources Expended</u>				
Direct charitable expenditure				
Staff costs	30,341		30,341	50,131
Lighting/heating/water	4,680		4,680	10,787
Telephone/Broadband	1,687		1,687	1,702
Repairs/Maintenance	11,108		11,108	5,334
Insurance	2,841		2,841	2,716
Fire/burglary precautions	751		751	1,340
Rates & Waste Collection	1,409		1,409	2,936
Cleaning	696		696	1,071
Bank Charges	60		60	60
Printing/Stationery/Postage	145		145	393
Licence	389		389	507
4 Chelmsford Road insurance	953		953	912
4 Chelmsford Road expenses	210		210	335
Appeal		4,342	4,342	30
Miscellaneous expenditure	17		17	442
<b>Total expenditure</b>	<b>55,288</b>	<b>4,342</b>	<b>59,630</b>	<b>78,697</b>
Net movement in resources	26,459	-399	26,060	31,709
Total funds brought forward	93,505	8,521	102,026	70,317
<b>Total funds carried forward</b>	<b>119,964</b>	<b>8,122</b>	<b>128,086</b>	<b>102,026</b>

# WOODFORD PARISH CHURCH MEMORIAL HALL

Balance Sheet as at 31st December 2020

	notes	2020 General Fund	2020 Appeal Fund	2020 TOTAL	2019 General Fund	2019 Appeal Fund	2019 TOTAL
<b>Fixed Assets</b>							
Investment Property	2	33,125		33,125	33,125		33,125
<b>Current Assets</b>							
Debtors & Prepayments	3	4,613	0	4,613	4,406	0	4,406
Cash at bank		85,881	8,122	94,003	60,649	8,521	69,170
		90,494	8,122	98,616	65,055	8,521	73,576
<b>Liabilities</b>							
Amount falling due within one year		3,655	0	3,655	4,675	0	4,675
Amounts falling due more than one year		0	0	0	0	0	0
Total Creditors & Accruals	4	3,655	0	3,655	4,675	0	4,675
Rent deposit		0	0	0	0	0	0
		3,655	0	3,655	4,675	0	4,675
<b>Net Current Assets</b>		<b>86,839</b>	<b>8,122</b>	<b>94,961</b>	<b>60,380</b>	<b>8,521</b>	<b>68,901</b>
<b>Total Assets</b>		<b>119,964</b>	<b>8,122</b>	<b>128,086</b>	<b>93,505</b>	<b>8,521</b>	<b>102,026</b>
<b>Funds</b>							
Surplus for the year		26,459	-399	26,060	26,198	5,511	31,709
Funds at the start of the year		93,505	8,521	102,026	67,307	3,010	70,317
Total Funds		<b>119,964</b>	<b>8,122</b>	<b>128,086</b>	<b>93,505</b>	<b>8,521</b>	<b>102,026</b>

The notes on page 7 form part of these accounts

Approved by the Board of Trustees *on 04/11/21 and 05/11/21* and signed on its behalf by

*Shonson*

*M. Hand*

Trustee

Trustee

REV'D DR ELIZABETH LOWSON

MARTIN FREESTON  
TEESTEE

# WOODFORD PARISH CHURCH MEMORIAL HALL

## Notes to the Accounts for the year ended 31st December 2020

### 1. Accounting Policies

#### a) Basis of accounting

The accounts have been prepared on an accruals basis, in accordance with guidance set out in the Charity Commission document CC15, dated May 2007.

#### b) Taxation

No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax afforded by Section 505 of the Income & Corporation Taxes Act 1988.

#### c) Fixtures, Fittings and Equipment

Expenditure on fixtures, fittings & equipment is reflected in the Statement of Financial Activities and has not been capitalised.

### 2. Fixed Assets

Fixed assets are stated in the balance sheet at historical cost.

In the opinion of the Trustees the open market value of the investment property at 4 Chelmsford Road on 31/12/20 was approximately £710,000 (2019 - £700,000).

The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would, in any case, serve no useful purpose.

### 3. Debtors & Prepayments

	<u>2020</u>		<u>2019</u>
Expenses float	100	Expenses float	100
Fire and Security	642	Fire and Security	483
General Rates	0	General Rates	314
Refuse collection	223	Refuse collection	216
Insurance	237	Insurance	234
Licence	0	Licence	389
4 Chelmsford Road	487	4 Chelmsford Road	575
Lettings receivable	1,763	Lettings receivable	2,095
Maintenance	1,161		0
	<u>4,613</u>		<u>-</u>
			<u>4,406</u>

### 4. Creditors & Accruals

	<u>2020</u>		<u>2019</u>
Inland Revenue - PAYE	1,109	Inland Revenue - PAYE	1,353
Gas	0	Gas	568
Electricity	0	Electricity	383
Lettings prepaid	2,546	Lettings prepaid	2,371
	<u>3,655</u>		<u>-</u>
			<u>4,675</u>

### 5. Funds

The greater part of the charity's funds are represented by fixed assets and are therefore not available for expenditure.

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODFORD PARISH CHURCH MEMORIAL HALL

---

I report on the accounts of the Trust for the year ended 31st December 2020 which are attached.

## Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- \* to keep accounting records in accordance with section 41 of the Act; and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name GAC Pribul G.A.C Pribul

Relevant professional qualification or body ACMA

Address 4 Elizabeth Drive  
Theydon Bois  
Essex  
CM16 7HJ

Date 2nd November 2021