

# WEST MOORS MEMORIAL HALL

England & Wales - Charity number 217171

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1963-11-12

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

## Contact

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**Address** West Moors Memorial Hall  
231 Station Road  
West Moors  
Ferndown  
Dorset  
BH22 0HZ

**Phone** 01202959976

**Email** [secretary@westmoorshall.org](mailto:secretary@westmoorshall.org)

**Website** <https://www.westmoorshall.org/community/west-moors-memorial-hall-15387/home/>

## Activities

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**Objects:** A VILLAGE HALL FOR THE GENERAL BENEFIT OF THE INHABITANTS OF THE VILLAGE OF WEST MOORS AND IMMEDIATE VICINITY.

**Activities:** Operates a Village Hall for the benefit of the residents of West Moors Dorset and the local area. Awarded ACRE 'Hallmark 1' accreditation in 2010

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** WEST MOORS AND DISTRICT
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£54,937	£64,243	-	-
2024-02-29	£40,415	£41,636	-	-
2023-02-28	£45,164	£47,910	-	-
2022-02-28	£48,113	£25,087	-	-
2021-02-28	£40,158	£29,655	-	-

## Trustees

Name	Role	Appointed
Andrew Risby		2023-02-06
Ian Patrick Linehan		2022-03-07
Mary Patricia Male		2022-02-07
Sandra Smith		2021-11-10

**WEST MOORS MEMORIAL HALL**

England & Wales - Charity number 217171

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# Accounts

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# **WEST MOORS MEMORIAL HALL**

Registered as a Charity

217171

**REPORT OF THE TRUSTEES**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 28 FEBRUARY 2025**



# WEST MOORS MEMORIAL HALL

## CONTENTS

	Page
Trustees Report	1 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

# WEST MOORS MEMORIAL HALL

## Trustees' Annual Report

The Trustees present their report together with the financial statements of the charity for the year ended 28th February 2025.

### Trust Information, Structure, Governance and Management

#### Constitution

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto. During the year, the work required to convert the Charity to a Charitable Incorporated Institution (CIO) was completed. On 3rd March 2025 the Trustees received confirmation that the CIO had been set up, and has the Charity Number 1212375. Work is now underway to formally merge the two charities, with the expectation that the old charity will become inactive within six months.

#### Registered Charity Number

217171

#### Committee (Trustees)

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting and the appointment of the Chairman made one month after, in accordance with the Trust deed. Committee members may serve for a one year term and be eligible for reappointment. The charity is administered by the Trustees who meet regularly, and provide their services on a voluntary basis.

Chairman	Ian Linehan
Secretary	Mary Male
Treasurer	Andrew Risby
Safety Officer	Roger Male
Other Trustees	Sue Hamlett John Bartley (Resigned 25th March 2024) Sandra Smith

All the current Trustees are Trustees of the new Charity.

#### Bankers

Lloyds Bank Plc  
84 Victoria Road  
Ferndown  
Dorset  
BH22 9JB

#### Independent Examiner

Mrs L Everington ACMA

# WEST MOORS MEMORIAL HALL

## Trustees Annual Report

### Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a village hall for the benefit of the local community.

### Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies, and its charitable constitution..

Income is in line with prior year. Hall occupancy remains high, and there has not been an increase in the hire charges since May 2023. The Hall continues to be a popular location, well used by local organisations and for private events. Repair and maintenance work continued, resulting in a significant increase in expenditure this year. Included in this expenditure is £13,080 for a new roof, and c £3,000 for new fire doors and asbestos removal to comply with current regulations. In addition, significant costs have been incurred in preparation for:

- 1 the conversion of the charity to a Charitable Incorporated Organisation, and
- 2 the essential rebuilding of the frontage of the Hall, will should be undertaken during 2025.

Some funding grants have been received towards the cost of the rebuild, and more is expected during 2025.

### Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the reported financial results. Early in the year it became clear that reserves set aside in previous years needed to be called upon for two capital projects in particular: major repairs to the roof and replacement of the front porch. For the latter, preliminary costs of £7,680 have been included in the accounts. In addition, early in 2023 the decision was made to convert the charity from an outdated and unsupported form to a new Charitable Incorporated Organisation (CIO). This work was ongoing during the year, incurring legal costs of £5,520 (2024: £4,008).

The total amount of exceptional spending in the year was £34,800 (2024: £8,500) most of which was chargeable against reserves set aside for the purpose in earlier years for the purpose, with the remainder charged against the surplus of regular income over expenditure. Funding grants of £14,500 have been received and credited to reserves, and further grants have been pledged for 2025.

The Trustees consider that its available reserves are its net current assets, which at the year end were £66,400 (2024: £77,085). The charges for the use of the Halls remain very favourable in the local area, but the Trustees are considering an increase during the second half of 2025.

### Reserves Policy

Reserves are considered to be adequate to meet ongoing short and medium term commitments for the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the Trustees will continue to pro-actively manage the income levers, and react appropriately to the inflationary growth of expenditure.

For the coming financial year, the trustees will ensure that regular income covers regular operating expenditure, with a small surplus, thus maintaining the reserves for the essential capital projects.

### Statement of Responsibilities


Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the income and expenditure accounts for that period.

In preparing these financial statements the Trustees are required to :

- > select suitable accounting policies and apply them consistently
- > make judgements and estimates that are reasonable and prudent
- > prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for ensuring that the financial statements comply with the Charities Act 2011. It is my view that the proprietary accounting system introduced two years ago continues to produce monthly financial statements in an accurate and timely manner.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All the Hall's policies are now reviewed regularly to ensure that current regulations are adhered to and that the policies are effective in safeguarding the Charity's assets.



.....  
M Male - Secretary

Dated :

4/8/25

# WEST MOORS MEMORIAL HALL

## Independent Examiner's Report to the Trustees of the West Moors Memorial Hall

I report on the accounts of the West Moors Memorial Hall for the year ended 28th February 2025, which are set out on pages 4 to 9.

### Respective Responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- \* to state 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 Commission. 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 no opinion is given as to whether the the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

To facilitate my review, the Trustees provided 'audit' access to the Hall's accounting system, and I was able to validate that the reported results for the year are in line with those reflected in that system.

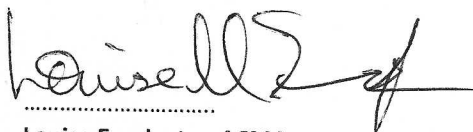
### Independent Examiner's Statement

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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



.....  
**Louise Everington ACMA**

4 Hove Park Way  
Brighton  
BN3 6PS

Dated :

23rd April 2025

## WEST MOORS MEMORIAL HALL

### Statement of Financial Activities for the Year Ended 28th February 2025

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming Resources</b>				
Hall Lettings		25,018	25,018	24,688
Bowls Club Rents Received		3,812	3,812	3,702
Social Club Rents Received		9,000	9,000	9,000
Bank Interest Received		782	782	620
Donations		25	25	1,216
Other Income		0	0	789
Hire of Car Park		1,800	1,800	400
<b>Total regular incoming resources</b>		<u>40,437</u>	<u>40,437</u>	<u>40,415</u>
Exceptional Income	2, 14	<u>14,500</u>	<u>14,500</u>	<u>0</u>
<b>Total Income</b>		<u><u>54,937</u></u>	<u><u>54,937</u></u>	<u><u>40,415</u></u>
<b>Resources Expended</b>				
Hall Maintenance	1, 4	25,267	25,267	28,039
Governance Costs	5	3,490	3,490	2,783
Car Park Costs		650	650	2,196
Major Project Costs	3,14	0	0	0
Professional and Legal Fees	3,14	0	0	0
Fundraising costs		0	0	127
<b>Total regular expenditure</b>		<u>29,407</u>	<u>29,407</u>	<u>33,145</u>
Exceptional expenditure	3, 14	<u>34,836</u>	<u>34,836</u>	<u>8,491</u>
<b>Total Expenditure</b>		<u><u>64,243</u></u>	<u><u>64,243</u></u>	<u><u>41,636</u></u>
<b>Surplus / (Shortfall) for the year</b>		(9,306)	(9,306)	(1,221)
Depreciation	8	(1,370)	(1,370)	(1,235)
Transfer between Funds		0	0	0
<b>Net Resource Surplus or (Shortfall)</b>		<u>(10,676)</u>	<u>(10,676)</u>	<u>(2,456)</u>
<b>Net Movement in Funds</b>		(10,676)	(10,676)	(2,456)
Total Funds Brought Forward		77,085	77,085	79,541
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>66,409</u></u>	<u><u>66,409</u></u>	<u><u>77,085</u></u>

The notes form part of these financial statements

# WEST MOORS MEMORIAL HALL

## Balance Sheet as at 28th February 2025

	Note	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	8		3,070		3,765
<b>CURRENT ASSETS</b>					
Debtors		676		992	
Payments In Advance				0	
Cash at Bank :	9				
Current Accounts		6,281		9,210	
Deposit Account		60,515		66,733	
		67,472		76,935	
<b>CURRENT LIABILITIES : Amounts</b>					
<b>Falling Due Within One Year</b>					
Unpaid Supplier Invoices		2,055		2,029	
Prepaid 2024-25 deposits		1,775		1,400	
Pepaid 2024-25 Income		303		186	
		4,133		3,615	
<b>NET CURRENT ASSETS</b>			63,339		73,320
<b>NET ASSETS</b>			66,409		77,085
<b>FUNDS</b>					
Unrestricted Funds	14		66,409		77,085
			66,409		77,085

Approved by the Committee (Trustees) on 4/8/25 .....

4/8

.....  
  
12

The notes form part of these financial statements

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the Year Ended 28th February 2025

### 1. Accounting Policies

#### Basis of Accounting

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in July 2014.

#### Depreciation

Fixed assets are depreciated at varying rates on the straight line basis over their useful life.  
One pre-2023 asset remains that is not fully depreciated, for which a rate of 20% applies.  
One low-value asset has been added to the register this year and a full-year depreciation applied.

#### Income and Funds

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

Income including prior year has been re-stated to initially reflect only regular and normal income.  
Exceptional and one-off items of income are reported separately.  
There is no change in the reported overall surplus or shortfall as a result.

#### Expenditure

Expenditure including prior year has been re-stated to initially reflect only regular and normal outgoings.  
Exceptional and one-off significant items of expenditure are reported separately.  
There is no change in the reported overall surplus or shortfall as a result.

#### Taxation

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

#### Cash Donations and Gifts

These are included in the Statement of Financial Activities (SOFA) when :

- > the charity is told it is to receive the gift or donation;
- > the Trustees are reasonably certain of the amount to be received;
- > the Trustees are reasonably certain they will receive the money; and
- > any conditions for receipt are met.

#### Legacies

These are included as soon as it is reasonably certain they will be received.

#### Fund Accounting

Funds held by the charity are either :

**Unrestricted Funds :** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects. The charity has no such funds.

#### Debtors

Short term debtors are measured at transaction price, less any impairment.

#### Cash at Bank

Cash is represented by deposits with financial institutions repayable without penalty on on notice of not more than 24 hours.

#### Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and subsequently at amortised cost using the effective interest method.

#### Financial Instruments

The Charity enters into only basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors.

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28th February 2025

	2025	2024
	£	£
<b>2. Exceptional and one-off items of income</b>		
These include: Capital Funding Grants	14,500	-
<b>3. Exceptional Items of expenditure</b>		
These are reported separately in the SOFA in view of the exceptional amounts in this financial year. They include:		
Legal costs associated with the conversion to a CIO	5,520	4,008
The essential replacement of part of the Hall roof	13,080	-
Other one-off Hall maintenance costs net of insurance recovery	8,556	-
Fees related to the planned rebuilding of the Hall frontage	7,680	4,483
	<u>34,836</u>	<u>8,491</u>
<b>4. Hall Maintenance</b>		
Water	635	649
Gas	2,985	3,236
Electricity	2,284	3,871
Regular repairs and Maintenance	3,636	7,293
Cleaning	9,727	10,162
Refuse Collection	1,096	750
Insurance	1,942	1,300
Licence Fees	70	70
Sanitary and Washroom Services	522	223
Sundry other costs	2,370	485
	<u>25,267</u>	<u>28,039</u>
<b>5. Governance Costs</b>		
Photocopying, Postage and Stationery	-	-
Equipment	141	-
Telephone and Internet	342	400
Accountancy Fees	186	200
Sundry Expenses	2,821	2,183
	<u>3,490</u>	<u>2,783</u>
Depreciation	1,370	1,235
<b>6. Employees</b>		
There were no employees during the year under review. Trustees are volunteers.		
Total amount paid	<u>0</u>	<u>0</u>
<b>7. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	<u>Nil</u>	<u>Nil</u>
Transactions with undertakings in which a trustee or connected person has a material interest	<u>Nil</u>	<u>Nil</u>
Amounts paid to persons connected with a trustee for services carried out	<u>Nil</u>	<u>Nil</u>

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28th February 2025

#### 8. Fixed Assets

	Fixtures & Fittings £	Furniture & Equipment £	Total £
<i>Notes</i>			
<b>Cost</b>			
As at 1 March 2024	400	5,775	6,175
Less assets written off	1		0
Additions		675	675
As at 28 February 2025	400	6,450	6,850
<b>Depreciation</b>			
As at 1 March 2024	80	2,330	2,410
Less assets written off	2		
Charge for the Year	80	1,290	1,370
As at 28 February 2025	160	3,620	3,780
<b>Net Book Value</b>			
As at 28 February 2025	240	2,830	3,070
As at 28 February 2024	320	3,445	3,765

*Notes:*

1 The totals above reflect only the additions since 2020 which are still being depreciated.  
All assets acquired prior to that have been written off, have no value or have been disposed of.

2 The addition in the current financial year is a portable projector

#### Land and Buildings

The Land and Buildings are held in Trust for the charity by the Official Custodian of Charities and their value is not reflected here.

#### 9. Financial Instruments

	2025 £	2024 £
<b>Financial assets</b>		
Financial assets measured at fair value through the Statement of Financial Activities	66,796	75,943

Financial assets measured at fair value through the Statement of Financial Activities comprise only cash at bank

#### 10. Subsidiaries

The charity does not have any subsidiaries. Two other organisations occupy part of the charity's land, and the charity receives an income from these organisations.

#### 11. Capital Commitments

The Trustees have made a commitment for capital expenditure at 28 February 2025 of £57,000 gross (2024 : None) representing essential repairs to the 95-year-old building. Some funding grants have been received to offset this cost, and more are expected during 2025.

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the Year Ended 28th February 2025

### 12. Contingent Liabilities

There are no contingent liabilities at 28th February 2025. (2024: None)

### 13. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

### 14. Unrestricted Funds

The Trustees have taken the decision to allocate a proportion of the Unrestricted Funds for the renewal of the roof of the Hall and replacement of the porch, as follows:

	2025 £	2024 £
Unrestricted Funds - Non designated	12,672	5,036
Unrestricted Funds - Designated	53,738	60,000
	<u>66,410</u>	<u>65,036</u>

As reported last year, a survey revealed that the roof of the Small Hall needed urgent renewal. The cost of that renewal has been reported as an item of exceptional expenditure this year, thus reducing the Designated Funds. Funding Grants received in the current year for the work on the Porch reported last year have been added to the Designated Funds.

**WEST MOORS MEMORIAL HALL**

England & Wales - Charity number 217171

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# Accounts

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# **WEST MOORS MEMORIAL HALL**

Registered as a Charity

217171

**REPORT OF THE TRUSTEES**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 29 FEBRUARY 2024**

# WEST MOORS MEMORIAL HALL

## CONTENTS

	<b>Page</b>
Trustees Report	1 - 2
Independent Examiner's Report	3
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# WEST MOORS MEMORIAL HALL

## Trustees Annual Report

The Trustees present their report together with the financial statements of the charity for the year ended 29th February 2024.

### Trust Information, Structure, Governance and Management

#### Constitution

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto. However, work is underway to convert the Charity to a Charitable Incorporated Institution, which should complete in the coming year.

#### Registered Charity Number

217171

#### Committee (Trustees)

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting and the appointment of the Chairman made one month after, in accordance with the Trust deed. Committee members may serve for a one year term and be eligible for reappointment. They must also be residents of West Moors. The charity is administered by the Trustees who meet regularly. The Trustees provide their services on a voluntary basis.

Chairman	Ian Linehan
Secretary	Mary Male
Treasurer	Andrew Risby
Safety Officer	Roger Male
Other Trustees	Sue Hamlett John Bartley Janet Price Sandra Smith Victoria Bailey (resigned 31st October 2023)

#### Bankers

Lloyds Bank Plc  
84 Victoria Road  
Ferndown  
Dorset  
BH22 9JB

#### Independent Examiner

Mrs L Everington ACMA

# WEST MOORS MEMORIAL HALL

## Trustees Annual Report

### Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a village hall for the benefit of the local community.

### Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies.

Income has continued to grow, partly because of an increase in bookings and partly the result of a small increase in the hire charges in May 2023. The Hall continues to be a popular location, well used by local organisations and for private events. Repair and maintenance work continued, and included new white-line markings in the large car park, and new fire doors for the Main Hall.

### Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the reported financial results. Early in the year it became clear that reserves set aside in previous years needed to be called upon for two capital projects in particular: major repairs to the roof and replacement of the front porch. For the latter, architect and planning costs of £4,483 have been included in the accounts. In addition, early in 2023 the decision was made to convert the charity from an outdated and unsupported form to a new Charitable Incorporated Organisation (CIO). This work is ongoing, but legal costs of approximately £4,000 have been reflected in the accounts. The total amount of exceptional spending, funded from surplus and reserves, in the year was £15,550. The Trustees consider that its available reserves are its net current assets, which at the year end were £77,085 (2023: £79,541).

To ensure that increasing fuel costs were covered by income, a small uplift in Hire Charges was implemented in May 2023. Despite this, the charges for the use of the Halls remain very favourable in the local area, and a number of new regular hirers have joined us this year.

### Reserves Policy

Reserves are considered to be adequate to meet ongoing short and medium term commitments for the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the Trustees will continue to pro-actively manage the income levers, and react appropriately to the inflationary growth of expenditure.

For the coming financial year, the trustees will ensure that regular income covers regular operating expenditure, with a small surplus, thus maintaining the reserves for the essential capital projects.

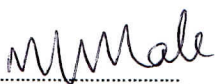
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- > select suitable accounting policies and apply them consistently
- > make judgements and estimates that are reasonable and prudent
- > prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for ensuring that the financial statements comply with the Charities Act 2011. Accordingly, a new proprietary charity accounting system was introduced at the start of the financial year, which has enabled the Treasurer to produce monthly financial statements in a timely manner.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. A number of policies have been implemented or updated with this in mind.

  
.....  
M Male - Secretary

Dated: 7th October 2024.

# WEST MOORS MEMORIAL HALL

## Independent Examiner's Report to the Trustees of the West Moors Memorial Hall

I report on the accounts of the West Moors Memorial Hall for the year ended 29th February 2024, which are set out on pages 4 to 9.

### Respective Responsibilities of the Trustees and Examiner

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It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
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- \* to state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

To facilitate my review, the Trustees provided 'audit' access to the Hall's accounting system, and I was able to validate that the reported results for the year are in line with those reflected in that system.

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

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  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
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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.



Louise Everington ACMA  
4 Hove Park Way  
Brighton  
BN3 6PS

Dated : 22/4/24

## WEST MOORS MEMORIAL HALL

### Statement of Financial Activities for the Year Ended 29th February 2024

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources</b>				
Hall Lettings		24,688	24,688	20,880
Bowls Club Rents Received		3,702	3,702	4,220
Social Club Rents Received		9,000	9,000	9,000
Social Club Services Contributions	1	0	0	0
Bank Interest Received		620	620	99
Grants		0	0	1,700
Donations		1,216	1,216	260
Other Income		789	789	141
Hire of Car Park		400	400	
<b>Total incoming resources</b>		<u>40,415</u>	<u>40,415</u>	<u>36,299</u>
<b>Resources Expended</b>				
Hall Maintenance	1, 2	28,039	28,039	33,482
Governance Costs	3	2,783	2,783	5,563
Car Park Costs		2,196	2,196	0
Major Project Costs		4,483	4,483	
Professional and Legal Fees		4,008	4,008	
Fundraising costs		127	127	
<b>Total Expenditure</b>		<u>41,636</u>	<u>41,636</u>	<u>39,045</u>
Surplus / (Shortfall) for the year		(1,221)	(1,221)	(2,746)
Depreciation	6	(1,235)	(1,235)	(1,395)
Transfer between Funds		0	0	0
<b>Net Resource Surplus or (Shortfall)</b>		<u>(2,456)</u>	<u>(2,456)</u>	<u>(4,140)</u>
<b>Net Movement in Funds</b>		(2,456)	(2,456)	(4,140)
Total Funds Brought Forward		79,541	79,541	83,681
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>77,085</u>	<u>77,085</u>	<u>79,541</u>

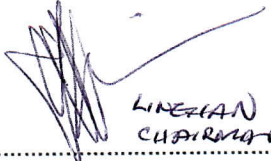
The notes form part of these financial statements

# WEST MOORS MEMORIAL HALL

## Balance Sheet as at 29th February 2024

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		3,765		4,224
<b>CURRENT ASSETS</b>					
Debtors		992		1,137	
Payments In Advance				0	
Cash at Bank :	7				
Current Account		9,210		12,059	
Deposit Account		66,733		69,114	
		76,935		82,309	
<b>CURRENT LIABILITIES : Amounts Falling Due Within One Year</b>					
Unpaid Supplier Invoices		2,029		3,100	
Prepaid 2024-25 deposits		1,400		2,600	
Pepaid 2024-25 Income		186		1,292	
		3,615		6,992	
<b>NET CURRENT ASSETS</b>			73,320		75,317
<b>NET ASSETS</b>			77,085		79,541
<b>FUNDS</b>					
Unrestricted Funds	12		77,085		79,541
			77,085		79,541

Approved by the Committee (Trustees) on 7/10/24 .....

  
 LINEHAN  
 CHAIRMAN

The notes form part of these financial statements

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the Year Ended 29th February 2024

### 1. Accounting Policies

#### Basis of Accounting

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in July 2014.

#### Depreciation

Fixed assets are depreciated at varying rates on the straight line basis over their useful life.

One pre-2023 asset remains that is not fully depreciated, for which a rate of 20% applies.

Two low-value assets have been added to the register this year and a full-year depreciation applied.

#### Income and Funds

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

Prior year income has been re-stated to reflect a reclassification of a tenant's contributions to electricity, gas and water costs as an expense offset instead of an income, which results in a more appropriate reporting of the Hall's income. There is no change in the reported surplus or shortfall as a result

#### Taxation

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

#### Cash Donations and Gifts

These are included in the Statement of Financial Activities (SOFA) when :

- > the charity is told it is to receive the gift or donation;
- > the Trustees are reasonably certain of the amount to be received;
- > the Trustees are reasonably certain they will receive the money; and
- > any conditions for receipt are met.

#### Legacies

These are included as soon as it is reasonably certain they will be received.

#### Fund Accounting

Funds held by the charity are either :

**Unrestricted Funds :** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects. The charity has no such funds.

#### Debtors

Short term debtors are measured at transaction price, less any impairment.

#### Cash at Bank

Cash is represented by deposits with financial institutions repayable without penalty on notice of not more than 24 hours. One high-interest deposit which matured on 1st March 2024 is included in Cash at Bank.

#### Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and subsequently at amortised cost using the effective interest method.

#### Financial Instruments

The Charity enters into only basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors.

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the Year Ended 29th February 2024

	2024	2023
	£	£
<b>2. Hall Maintenance</b>		
Water	649	448
Gas	3,236	5,711
Electricity	3,871	1,062
Repairs and Maintenance	7,293	12,439
Cleaning	10,162	8,774
Refuse Collection	750	1,124
Insurance	1,300	1,264
Licence Fees	70	255
Sanitary and Washroom Services	223	445
Caretaker Fees	-	1,960
Sundry other costs	485	
	28,039	33,482
<b>3. Governance Costs</b>		
Photocopying, Postage and Stationery	-	31
Equipment	-	255
Telephone and Internet	400	443
Booking Agent	-	1,940
Accountancy Fees	200	1,063
Sundry Expenses	2,183	1,831
	2,783	5,563
Depreciation	1,235	1,395
<b>4. Employees</b>		
<p>There were no employees during the year under review. Self employed contractors or businesses provided services as and when required. Under a new agreement dated 1st March 2023, the Caretaker and Booking Agent were paid a proportion of the Hire Income.</p>		
Total amount paid	0	0
<b>5. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	Nil	Nil
Transactions with undertakings in which a trustee or connected person has a material interest	Nil	Nil
Amounts paid to persons connected with a trustee for services carried out	Nil	Nil

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 29th February 2024

#### 6. Fixed Assets

		Fixtures & Fittings £		Furniture & Equipment £		Total £
	<i>Notes</i>					
<b>Cost</b>						
As at 1 March 2023		21,676		13,044		34,720
Less assets written off	1	-21,676		-7,645		-29,321
Additions		<u>400</u>		<u>376</u>		<u>776</u>
As at 29 February 2024		<u><u>400</u></u>		<u><u>5,775</u></u>		<u><u>6,175</u></u>
<b>Depreciation</b>						
As at 1 March 2023		21,676		8,820		30,496
Less assets written off	2	-21,676		-7,645		-29,321
Charge for the Year		<u>80</u>		<u>1,155</u>		<u>1,235</u>
As at 29 February 2024		<u><u>80</u></u>		<u><u>2,330</u></u>		<u><u>2,410</u></u>
<b>Net Book Value</b>						
As at 29 February 2024		<u><u>320</u></u>		<u><u>3,445</u></u>		<u><u>3,765</u></u>
As at 28 February 2023		<u><u>0</u></u>		<u><u>4,224</u></u>		<u><u>4,224</u></u>

*Notes:*

- 1 *Old assets still recorded within the accounts were fully depreciated and have been written off.*
- 2 *The depreciation associated with those old assets is also written off.*

All pre-2020 assets which were fully depreciated prior to the last financial year have been written off and are no longer reported. The totals above therefore reflect only the additions since 2020 which are still being depreciated. The impact of this action on the reported surplus or deficit is nil. The two additions in the current financial year are a scaffold tower and a fireproof filing cabinet.

#### **Land and Buildings**

The Land and Buildings are held in Trust for the charity by the Official Custodian of Charities and their value is not reflected here.

#### 7. Financial Instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through the Statement of Financial Activities	<u>75,943</u>	<u>81,172</u>

Financial assets measured at fair value through the Statement of Financial Activities comprise only cash at bank

#### 8. Subsidiaries

The charity does not have any subsidiaries. Two other organisations occupy part of the charity's land, and the charity receives an income from these organisations.

#### 9. Capital Commitments

The Trustees have made no commitments for further capital expenditure at 29 February 2024 (2023 : None) though it is likely that such commitments will be made during the coming year.

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the Year Ended 29th February 2024

### 10. Contingent Liabilities

There are no contingent liabilities at 29 February 2024. (2023 : None)

### 11. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

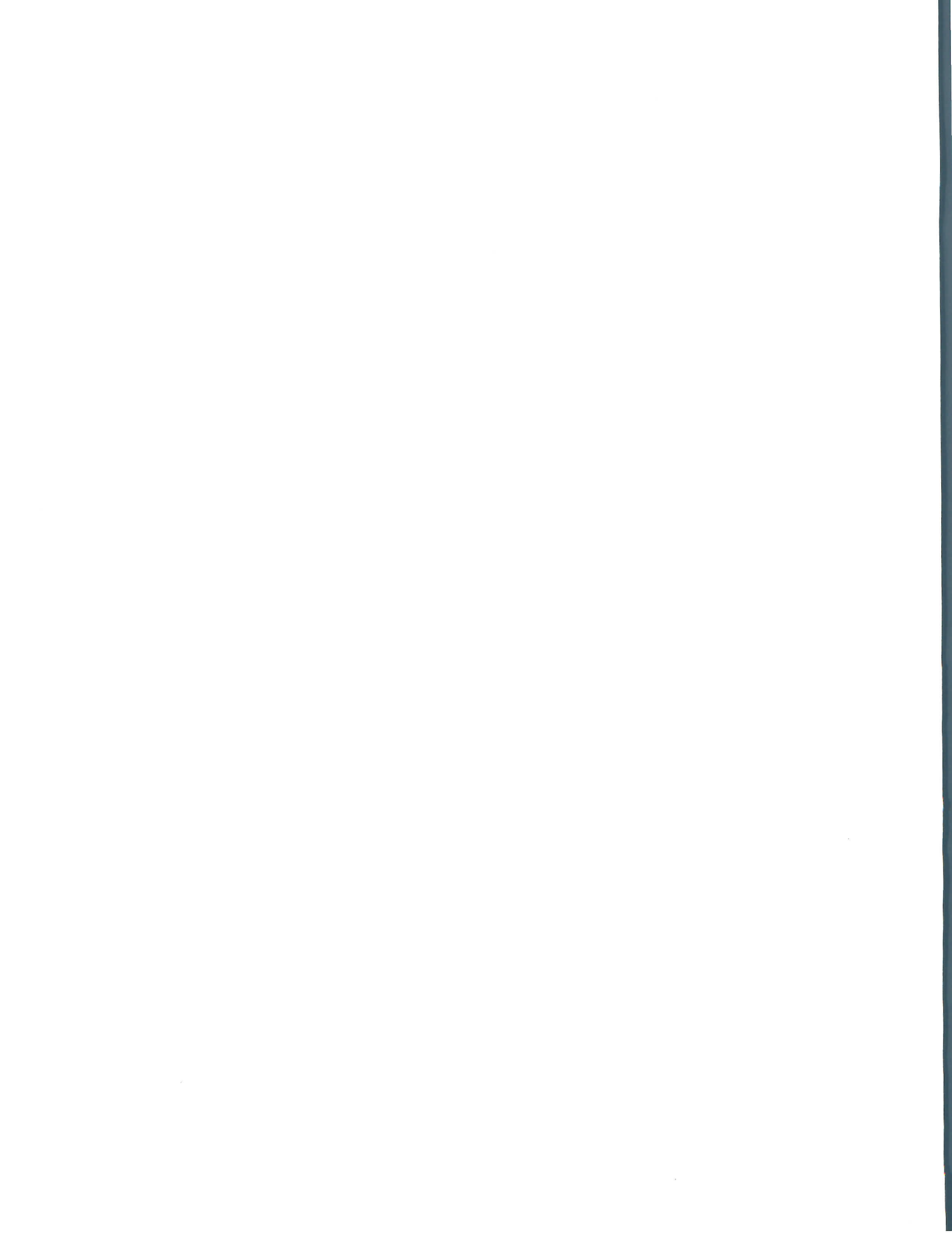
If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

### 12. Unrestricted Funds

The Trustees have taken the decision to allocate a proportion of the Unrestricted Funds for the renewal of the roof of the Hall and replacement of the porch, as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds - Non designated	17,085	19,541
Unrestricted Funds - Designated	60,000	60,000
	<u>77,085</u>	<u>79,541</u>

Surveys have revealed that the roof of the Main Hall is in good condition while the roof of the Small Hall is in urgent need of renewal. In addition, the porch requires rebuilding Designated Funds will be assigned to these renewals when work starts.



**WEST MOORS MEMORIAL HALL**

England & Wales - Charity number 217171

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# Accounts

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**WEST MOORS MEMORIAL HALL**  
Registered as a Charity  
217171

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENTS  
FOR THE  
YEAR ENDED 28 FEBRUARY 2023**

# WEST MOORS MEMORIAL HALL

## INDEX

	<b>Page</b>
Trustees Report	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

## WEST MOORS MEMORIAL HALL

### Trustees Annual Report

The Trustees present their report together with the financial statements of the charity for the year ended 28 February 2023.

#### Trust Information, Structure, Governance and Management

##### Constitution

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto.

##### Registered Charity Number

217171

##### Committee (Trustees)

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting and the appointment of the Chairman made one month after, in accordance with the Trust deed. Committee members may serve for a one year term and be eligible for reappointment. They must also be residents of West Moors. The charity is administered by the Trustees who meet regularly. The Trustees provide their services on a voluntary basis.

Chairman	Ian Linehan (appointed 07-03-2022)
Secretary	Mary Male (appointed 07-03-2022)
Treasurer	Andrew Risby (appointed 06-02-2023)
Other Trustees	Sue Hamlett John Bartley (resigned as Secretary 07-03-2022) Janet Price Sandra Smith Roger Male Rosemary Dunning (resigned 07-03-2022) Janine Plaistow (resigned 05-12-2022) Tracey Searle (appointed 07-03-2022, resigned 09-06-2022) Sue Pavitt (appointed 07-03-2022, resigned 09-05-2022) Peter Dunning (resigned 04-05-2022) Roy Martyn (resigned 25-05-2022) Jim Hounslow (resigned 07-09-2022)
Bankers	Lloyds TSB Bank Plc 84 Victoria Road Ferndown Dorset BH22 9JB
Independent Examiner	Mrs L Stern ACMA

## WEST MOORS MEMORIAL HALL

### Trustees Annual Report

#### Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a village hall for the benefit of town interests.

#### Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies.

Income recovered well following the removal of Covid restrictions, and the Trustees used the opportunity to invest in repairs and maintenance that had been delayed from the previous year. The Hall continues to be a popular location and is well used by local organisations and for private events.

#### Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the results achieved for the year, and have taken action to mitigate the effect of high fuel prices. The previous year's surplus enabled the Trustees to complete essential repairs and maintenance, as a result of which expenditure exceeded the year's income. The fund created in earlier years for work on the roof, hall floor and car park remains untouched, and cash balances are strong.

The Trustees consider that its available reserves are its net current assets, which at the year end were £79,541 (2022: £83,861)

#### Reserves Policy

Reserves are considered to be adequate to meet ongoing short and medium term commitments for the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the Trustees will pro-actively manage the income levers, and react appropriately to the inflationary growth of expenditure.

To ensure that reserves are maintained or increased in the coming year, a small uplift in Hire Charges was implemented in October 2022, and a further increase is likely in the second quarter of 2023. Despite this, the charges for the use of the Halls remain very favourable in the local area.

#### Statement of Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the profit and loss accounts for that period. In preparing these financial statements the Trustees are required to:

- > select suitable accounting policies and apply them consistently
- > make judgements and estimates that are reasonable and prudent
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for ensuring that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

  
M Male - Secretary

Dated: 2 October 2023.

**WEST MOORS MEMORIAL HALL**

**Independent Examiner's Report to the Trustees  
of the  
West Moors Memorial Hall**

I report on the accounts of the West Moors Memorial Hall for the year ended 28 February 2023, which are set out on pages 4 to 9.

**Respective Responsibilities of the Trustees and Examiner**

The charity's Trustees, are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- \* to state 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 Commission. 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 no opinion is given as to whether the the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



**Louise Stern ACMA**  
4 Hove Park Way  
Brighton  
BN3 6PS

Dated : 10/5/23

**WEST MOORS MEMORIAL HALL**

**Statement of Financial Activities for the Year Ended 28 February 2023**

	Notes	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming Resources</b>				
Hall Lettings		20,880	20,880	17,812
Bowls Club Rents Received		4,220	4,220	3,492
Social Club Rents Received		9,000	9,000	8,250
Social Club Services Contributions		8,865	8,865	3,769
Bank Interest Received		99	99	6
Grants		1,700	1,700	14,763
Donations		260	260	0
Other Income		141	141	21
<b>Total incoming resources</b>		<u>45,164</u>	<u>45,164</u>	<u>48,113</u>
<b>Resources Expended</b>				
Hall Maintenance	2	42,347	42,347	18,140
Governance Costs	3	5,563	5,563	4,358
Car Park Costs		0	0	2,495
<b>Total Expenditure</b>		<u>47,910</u>	<u>47,910</u>	<u>24,993</u>
Surplus / (Shortfall) for the year		-2,746	-2,746	23,120
Depreciation	6	-1,395	-1,395	-94
Transfer between Funds		0	0	0
<b>Net Resource Surplus or (Shortfall)</b>		<u>-4,140</u>	<u>-4,140</u>	<u>23,026</u>
<b>Net Movement in Funds</b>				
Overstatement in prior year		-4,140	-4,140	23,026
Total Funds Brought Forward		83,681	83,681	60,655
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>79,541</u>	<u>79,541</u>	<u>83,681</u>

The notes form part of these financial statements

**WEST MOORS MEMORIAL HALL**

**Balance Sheet as at 28 February 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		4,224		5,619
<b>CURRENT ASSETS</b>					
Debtors		1,137		872	
Payments In Advance		0		858	
Cash at Bank :	7				
Current Account		12,059		18,700	
Deposit Account		69,114		64,015	
Cash in Hand		-		79	
		<u>82,309</u>		<u>84,524</u>	
<b>CURRENT LIABILITIES : Amounts</b>					
<b>Falling Due Within One Year</b>					
Unpaid supplier invoices		3,100		6,462	
Prepaid 2023-24 Deposits		2,600			
Prepaid 2023-24 Income:		<u>1,292</u>		<u>0</u>	
		<u>6,992</u>		<u>6,462</u>	
<b>NET CURRENT ASSETS</b>			75,317		78,062
<b>NET ASSETS</b>			<u>79,541</u>		<u>83,681</u>
<b>FUNDS</b>					
Unrestricted Funds	12		79,541		83,681
			<u>79,541</u>		<u>83,681</u>

Approved by the Committee (Trustees) on  LINEMAN, CHAIRMAN. 2/10/23

The notes form part of these financial statements

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 1. Accounting Policies

##### **Basis of Accounting**

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in July 2014.

##### **Depreciation**

Fixed assets are depreciated at varying rates on the straight line basis over their useful life. One asset remains that is not fully depreciated, for which a rate of 20% applies.

##### **Income and Funds**

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

##### **Taxation**

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

##### **Cash Donations and Gifts**

These are included in the Statement of Financial Activities (SOFA) when :

- > the charity is told it is to receive the gift or donation;
- > the trustees are reasonably certain of the amount to be received;
- > the trustees are reasonably certain they will receive the money; and
- > any conditions for receipt are met.

##### **Legacies**

These are included as soon as it is reasonably certain they will be received.

##### **Fund Accounting**

Funds held by the charity are either :

**Unrestricted Funds :** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects. The charity has no such funds.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Cash at Bank**

Cash is represented by deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

##### **Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and subsequently amortised cost using the effective interest method.

##### **Financial Instruments**

The Charity enters into only basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors.

**WEST MOORS MEMORIAL HALL**

**Notes to the Financial Statements for the Year Ended 28 February 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>2. Hall Maintenance</b>		
Rates and Water	448	1,071
Gas	5,711	1,583
Electricity	9,927	4,729
Repairs and Maintenance	12,439	3,815
Cleaning	8,774	3,755
Refuse Collection	1,124	499
Insurance	1,264	1,075
Licence Fees	255	437
Sanitary and Washroom Services	445	456
Caretaker Fees	1,960	720
	<b>42,347</b>	<b>18,140</b>
<b>3. Governance Costs</b>		
Photocopying, Postage and Stationery	31	69
Equipment	255	392
Telephone and Internet	443	521
Letting Agent	1940	1,920
Accountancy Fees	1063	450
Sundry Expenses	1831	1,006
	<b>5,563</b>	<b>4,358</b>
Depreciation	1395	94
<b>4. Employees</b>		
There were no employees during the year under review. Self employed contractors provided some ad hoc services as and when required.		
Total amount paid	<b>0</b>	<b>6,272</b>
<b>5. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	<b>Nil</b>	<b>Nil</b>
Transactions with undertakings in which a trustee or connected person has a material interest	<b>Nil</b>	<b>Nil</b>
Amounts paid to persons connected with a trustee for services carried out	<b>Nil</b>	<b>Nil</b>

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 6. Fixed Assets

	Fixtures & Fittings £	Furniture & Equipment £	Total £
<b>Cost</b>			
As At 1 March 2022	21,676	13,044	34,720
Additions	0	0	0
As at 28 February 2023	21,676	13,044	34,720
<b>Depreciation</b>			
As At 1 March 2022	21,361	7,740	29,101
Charge for the Year	315	1,080	1,395
As at 28 February 2023	21,676	8,820	30,496
<b>Net Book Value</b>			
As at 28 February 2023	0	4,224	4,224
As at 28 February 2022	315	5,304	5,619

#### Land and Buildings

The Land and Buildings have been fully depreciated and the Charity has decided not to revalue these assets. The Land and Buildings are held in Trust for the charity by the Official Custodian for Charities.

#### 7. Financial Instruments

	2023 £	2022 £
<b>Financial assets</b>		
Financial assets measured at fair value through the Statement of Financial Activities	81,172	82,794

Financial assets measured at fair value through the Statement of Financial Activities comprise cash at bank (and cash in hand 2022 only)

#### 8. Subsidiaries

The charity does not have any subsidiaries. Two other organisations occupy part of the charity's land, and the charity receives an income from these organisations.

#### 9. Capital Commitments

The Committee has made no commitments for further capital expenditure at 28 February 2023. (2022 : None)

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 10. Contingent Liabilities

There are no contingent liabilities at 28 February 2023. (2022 : None)

#### 11. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

#### 12. Unrestricted Funds

The Trustees have take the decision to allocate a proportion of the Unrestricted Funds for the renewal of the roof and main hall of the Hall and the resurfacing of the car park, as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds - Non designated	19,541	23,681
Unrestricted Funds - Designated	60,000	60,000
	<u>79,541</u>	<u>83,681</u>



**WEST MOORS MEMORIAL HALL**

England & Wales - Charity number 217171

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# Accounts

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**WEST MOORS MEMORIAL HALL**  
**"Registered as a Charity"**

**REPORT OF THE TRUSTEES**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE**  
**YEAR ENDED 28 FEBRUARY 2022**

## WEST MOORS MEMORIAL HALL

### INDEX

	<b>Page</b>
Trustees Report	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

## WEST MOORS MEMORIAL HALL

### Trustees Annual Report

The Trustees present their report together with the financial statements of the charity for the year ended 28 February 2022.

#### Trust Information, Structure, Governance and Management

##### Constitution

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto.

##### Registered Charity Number

217171

##### Committee (Trustees)

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting and the appointment of the Chairman made one month after, in accordance with the Trust deed. Committee members may serve for a one year term and be eligible for reappointment. They must also be residents of West Moors. The charity is administered by the Trustees who meet regularly. The Trustees provide their services on a voluntary basis.

Chairman	Jim Hounslow (resigned 07-09-2022)
Secretary	Mary Male (appointed 07-03-2022) John Bartley (resigned 07-03-2022)
Treasurer	Janine Plaistow
Other Trustees	Sue Hamlett John Bartley Janet Price Eileen Tuffin (resigned 06-12-2021) Sandra Smith (appointed 06-12-2021) Roger Long (resigned 10-01-2022) Roger Male (appointed 10-01-2022) Rosemary Dunning (resigned 07-03-2022) Ian Lineham (appointed 07-03-2022) Tracey Searle (appointed 07-03-2022, resigned 09-06-2022) Sue Pavitt (appointed 07-03-2022, resigned 09-05-2022) Peter Dunning (resigned 04-05-2022) Roy Martyn (resigned 25-05-2022)

##### Bankers

Lloyds TSB Bank Plc  
84 Victoria Road  
Ferndown  
Dorset  
BH22 9JB

##### Independent Examiner

Mrs P Warburton FCA  
37 Little Dewlands  
Verwood  
Dorset

## WEST MOORS MEMORIAL HALL

### Trustees Annual Report

#### Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a town hall for the benefit of town interests.

#### Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies.

COVID 19 required closure and limited the activities in the Hall for part of the financial year. Loss of income was offset by grants available from Dorset Council and the Government. The Hall was able to increase reserves during the year and has managed its reserves to enable it to mitigate further risks and uncertainties.

#### Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the results achieved for the year. Income exceeded expenditure in the year by £23,026 (2021: £10,503). In addition, £60,000 was transferred into Unrestricted Funds - Designated, a fund created solely for renewing the roof and floor of the Memorial Hall and resurfacing the car park.

The Trustees consider that its available reserves are its net current assets, which at the year ended were £78,062 (2021: £60,340).

#### Reserves Policy

The Trustees consider that these reserves are adequate to meet their ongoing short term commitment to the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the income levers, together with inflationary growth, need to be maintained.

#### Statement of Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the society and of the profit and loss accounts for that period. In preparing those financial statements, the Trustees are required to :

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



M Male - Secretary

Dated: 30 October 2022

**WEST MOORS MEMORIAL HALL**

**Independent Examiner's Report to the Trustees  
and  
Members of West Moors Memorial Hall**

I report on the accounts of the West Moors Memorial Hall for the year ended 28 February 2022, which are set out on pages 4 to 8.

**Respective Responsibilities of the Trustees and Examiner**

The charity's Trustees, are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- \* to state 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 Commission. 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, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

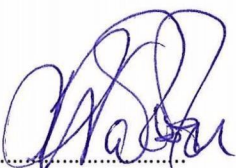
**Independent Examiner's Statement**

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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



P Warburton FCA

Dated : 03.10.2022.

**WEST MOORS MEMORIAL HALL**

**Statement of Financial Activities for the Year Ended 28 February 2022**

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming Resources</b>				
Hall Lettings		17,812	17,812	10,619
Bowls Club Rents Received		3,492	3,492	3,274
Social Club Rents Received		8,250	8,250	3,000
Social Club Services Contributions		3,769	3,769	4,074
Bank Interest Received		6	6	14
Grants		14,763	14,763	18,302
Donations		0	0	800
Other Income		21	21	75
<b>Total incoming resources</b>		<u>48,113</u>	<u>48,113</u>	<u>40,158</u>
<b>Resources Expended</b>				
Hall Maintenance	2	18,140	18,140	25,078
Governance Costs	3	4,452	4,452	3,872
Car Park Costs		2,495	2,495	706
<b>Total Resources Expended</b>		<u>25,087</u>	<u>25,087</u>	<u>29,655</u>
Net Resources Expended		23,026	23,026	10,503
Transfer between Funds		0	0	0
<b>Net (Outgoing) Resources</b>		<u>23,026</u>	<u>23,026</u>	<u>10,503</u>
<b>Net Movement in Funds</b>		23,026	23,026	10,503
Total Funds Brought Forward		60,655	60,655	50,152
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>83,681</u>	<u>83,681</u>	<u>60,655</u>

The notes form part of these financial statements

WEST MOORS MEMORIAL HALL

Balance Sheet as at 28 February 2022

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		5,619		315
<b>CURRENT ASSETS</b>					
Debtors		872		3,000	
Payments In Advance		858		470	
Cash at Bank :	7				
Current Account		18,700		4,633	
Deposit Account		64,015		53,504	
Cash in Hand		79		79	
		<u>84,524</u>		<u>61,686</u>	
<b>CURRENT LIABILITIES : Amounts Falling Due Within One Year</b>					
Sundry Creditors - Accruals		6,462		1,346	
		<u>6,462</u>		<u>1,346</u>	
<b>NET CURRENT ASSETS</b>			78,062		60,340
<b>NET ASSETS</b>			<u>83,681</u>		<u>60,655</u>
<b>FUNDS</b>					
Unrestricted Funds	12		83,681		60,655
			<u>83,681</u>		<u>60,655</u>

Approved by the Committee (Trustees) on 3 October 2022

M. Mole

The notes form part of these financial statements

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 1. Accounting Policies

##### **Basis of Accounting**

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in July 2014.

##### **Depreciation**

Fixed assets have been depreciated at varying rates on the straight line basis over their useful life. The rates applied vary from a write off of over 3 years to a maximum of 20 years.

##### **Income and Funds**

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

##### **Taxation**

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

##### **Cash Donations and Gifts**

These are included in the Statement of Financial Activities (SOFA) when :

- the charity is told it is to receive the gift or donation;
- the trustees are reasonably certain of the amount to be received;
- the trustees are reasonably certain they will received the money; and
- any conditions for receipt are met.

##### **Legacies**

These are included as soon as it is reasonably certain they will be received.

##### **Fund Accounting**

Funds held by the charity are either :

**Unrestricted Funds :** These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Cash at Bank and in Hand**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

##### **Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measure initially at fair value, net of transaction costs and are measured subsequently at amortised costs using the effective interest method.

##### **Financial Instruments**

The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2022

	2022	2021
	£	£
<b>2. Hall Maintenance</b>		
Rates and Water	1,071	714
Gas	1,583	173
Electricity	4,729	4,137
Repairs and Maintenance	3,815	15,828
Cleaning	3,755	2,800
Refuse Collection	499	653
Insurance	1,075	944
Licence Fees	437	503
Sanitary and Washroom Services	456	32
Caretaker Fees	720	0
	18,140	25,784
<b>3. Governance Costs</b>		
Photocopying, Postage and Stationery	69	44
Equipment	392	152
Telephone and Internet	521	1,012
Letting Agent	1,920	1,670
Accountancy Fees	450	450
Sundry Expenses	1,006	524
Depreciation	94	20
	4,452	3,872
<b>4. Employees</b>		
<p>There are no employees. Part time services have been provided by a cleaner, a booking agent, a caretaker and a gardener, on a self employed basis. The services provided by the cleaner and gardener were discontinued after the year end.</p>		
Total amount paid	6,272	3,370
<b>5. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	400	Nil
Transactions with undertakings in which a trustee or connected person has a material interest	Nil	Nil
Amounts paid to persons connected with a trustee for services carried out	Nil	Nil

Membership fees for the ICAEW were paid on behalf of Janine Plaistow.

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 6. Fixed Assets

	Fixtures & Fittings £	Furniture & Equipment £	Total £
<b>Cost</b>			
As At 1 March 2021	21,676	7,646	29,322
Additions	0	5,398	5,398
As at 28 February 2022	21,676	13,044	34,720
<b>Depreciation</b>			
As At 1 March 2021	21,361	7,646	29,007
Charge for the Year	94	94	94
As at 28 February 2022	21,361	7,740	29,101
<b>Net Book Value</b>			
As at 28 February 2022	315	5,304	5,619
As at 29 February 2021	315	0	315

#### Land and Buildings

The Land and Buildings have been fully depreciated and The Charity has decided not to revalue these assets. The Land and Buildings are held in Trust for the charity by the Official Custodian for Charities.

#### 7. Financial Instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through the Statement of Financial Activities	82,794	58,216

Financial assets measured at fair value through the Statement of Financial Activities comprise of cash at bank and in hand

#### 8. Subsidiaries

The charity does not have any subsidiaries. There is a Bowls Club and a Social Club operating from the same site, but they each have their own committee and management. The charity receives an income from each activity for the use of its facilities.

#### 9. Capital Commitments

The Committee has made no commitments for further expenditure at 28 February 2022. (2021 : None)

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 10. Contingent Liabilities

There are no contingent liabilities at 28 February 2022. (2021 : None)

#### 11. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

#### 12. Unrestricted Funds

The Trustees have take the decision to allocate a proportion of the Unrestricted Funds for the renewal of the roof and main hall of the Hall and the resurfacing of the car park, as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Unrestricted Funds - Non designated	23,681	60,655
Unrestricted Funds - Designated	60,000	0
	<u>83,681</u>	<u>60,655</u>

**WEST MOORS MEMORIAL HALL**

England & Wales - Charity number 217171

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# Accounts

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**WEST MOORS MEMORIAL HALL**  
**"Registered as a Charity"**

**REPORT OF THE TRUSTEES**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE**  
**YEAR ENDED 28 FEBRUARY 2021**

## WEST MOORS MEMORIAL HALL

### INDEX

	<b>Page</b>
Trustees Report	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

## **WEST MOORS MEMORIAL HALL**

### **Trustees Annual Report**

The Trustees present their report together with the financial statements of the charity for the year ended 28 February 2021.

#### **Trust Information, Structure, Governance and Management**

##### **Constitution**

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto.

##### **Registered Charity Number**

217171

##### **Committee (Trustees)**

The appointment of Trustees is made annually at the Annual General Meeting, in accordance with the Trust deed. Committee members may serve for a one year term and be eligible for reappointment. They must also be residents of West Moors. The charity is administered by the Trustees who meet regularly. The Trustees provide their services on a voluntary basis.

Chairman  
Secretary  
Treasurer

J Hounslow Esq.  
J Bartley Esq.  
Ms J Plaistow

##### **Bankers**

Lloyds TSB Bank Plc  
84 Victoria Road  
Ferndown  
Dorset  
BH22 9JB

##### **Independent Examiner**

Mrs P Warburton FCA  
37 Little Dewlands  
Verwood  
Dorset  
BH31 6QA

## WEST MOORS MEMORIAL HALL

### Trustees Annual Report

#### Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a village hall for the benefit of village interests.

#### Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for adult education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies.

COVID 19 required closure and limited the activities in the Hall for the majority of the financial year. Loss of income was offset by grants available from Dorset Council and the Government. The Hall was able to increase reserves during the year and has managed its reserves to enable it to mitigate further risks and uncertainties.

#### Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the results achieved for the year. Income exceeded expenditure in the year by £10,503. (2020: £10,982)

The Trustees consider that its available reserves are its net current assets, which at the year ended were £60,340 (2020: £49,817).

#### Reserves Policy

The Trustees consider that these reserves are adequate to meet their ongoing short term commitment to the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the Income levers, together with inflationary growth, need to be maintained.

#### Statement of Responsibilities

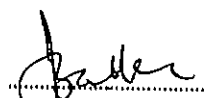
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the society and of the profit and loss accounts for that period. In preparing those financial statements, the Trustees are required to :

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

Mrs P Warburton has expressed her willingness to continue as independent examiner of the Charity.

  
.....  
J Bartley - Secretary

Dated : 4th Oct 2021

## WEST MOORS MEMORIAL HALL

### Independent Examiner's Report to the Trustees and Members of West Moors Memorial Hall

I report on the accounts of the West Moors Memorial Hall for the year ended 28 February 2021, which are set out on pages 4 to 8.

#### Respective Responsibilities of the Trustees and Examiner

The charity's Trustees, are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- \* to state 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 Commission. 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, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.



P Warburton FCA

Dated: 30.09.2021.

**WEST MOORS MEMORIAL HALL**

**Statement of Financial Activities for the Year Ended 28 February 2021**

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming Resources</b>				
Hall Lettings		10,619	10,619	18,165
Bowls Club Rents Received		3,274	3,274	3,170
Social Club Rents Received		3,000	3,000	9,000
Social Club Services Contributions		4,074	4,074	5,629
Bank Interest Received		14	14	20
Grants		18,302	18,302	1,000
Donations		800	800	1,110
Other Income		75	75	0
<b>Total incoming resources</b>		<u>40,158</u>	<u>40,158</u>	<u>38,094</u>
<b>Resources Expended</b>				
Hall Maintenance	2	25,784	25,784	23,176
Governance Costs	3	3,872	3,872	3,936
<b>Total Resources Expended</b>		<u>29,655</u>	<u>29,655</u>	<u>27,112</u>
Net Resources Expended		10,503	10,503	10,982
Transfer between Funds		0	0	0
<b>Net (Outgoing) Resources</b>		<u>10,503</u>	<u>10,503</u>	<u>10,982</u>
<b>Net Movement in Funds</b>		10,503	10,503	10,982
Total Funds Brought Forward		50,152	50,152	39,170
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>60,655</u>	<u>60,655</u>	<u>50,152</u>

The notes form part of these financial statements

WEST MOORS MEMORIAL HALL

Balance Sheet as at 28 February 2021

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		315		335
<b>CURRENT ASSETS</b>					
Debtors		3,000		-	
Payments In Advance		470		499	
Cash at Bank :	7				
Current Account		4,633		3,389	
Deposit Account		53,504		46,815	
Cash in Hand		79		511	
		<u>61,686</u>		<u>51,214</u>	
<b>CURRENT LIABILITIES : Amounts Falling Due Within One Year</b>					
Sundry Creditors - Accruals		1,346		1,397	
		<u>1,346</u>		<u>1,397</u>	
<b>NET CURRENT ASSETS</b>			60,340		49,817
<b>NET ASSETS</b>			<u>60,655</u>		<u>50,152</u>
<b>FUNDS</b>					
Unrestricted Funds			60,655		50,152
			<u>60,655</u>		<u>50,152</u>

Approved by the Committee (Trustees) on 4<sup>th</sup> October 2021.

J Hounslow  
J Hounslow - Chairman

The notes form part of these financial statements

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 1. Accounting Policies

##### **Basis of Accounting**

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) Issued in July 2014.

##### **Depreciation**

Fixed assets have been depreciated at varying rates on the straight line basis over their useful life. The rates applied vary from a write off of over 3 years to a maximum of 20 years.

##### **Income and Funds**

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

##### **Taxation**

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

##### **Cash Donations and Gifts**

These are included in the Statement of Financial Activities (SOFA) when :

- the charity is told it is to receive the gift or donation;
- the trustees are reasonably certain of the amount to be received;
- the trustees are reasonably certain they will receive the money; and
- any conditions for receipt are met.

##### **Legacies**

These are included as soon as it is reasonably certain they will be received.

##### **Fund Accounting**

Funds held by the charity are either :

**Unrestricted Funds :** These are funds which can be used in accordance with the charitable objects at the discretion of the trustees

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Cash at Bank and In Hand**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

##### **Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and are measured subsequently at amortised costs using the effective interest method.

##### **Financial Instruments**

The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors

**WEST MOORS MEMORIAL HALL**

**Notes to the Financial Statements for the Year Ended 28 February 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>2. Hall Maintenance</b>		
Rates and Water	714	986
Gas	173	1,771
Electricity	4,137	6,771
Repairs and Maintenance	15,828	6,206
Cleaning	2,800	4,226
Refuse Collection	653	1,363
Insurance	944	919
Performing Rights	503	517
Cannon Hygiene Services	32	417
	<b>25,784</b>	<b>23,176</b>
<b>3. Governance Costs</b>		
Photocopying, postage and stationery	44	196
Equipment	152	0
Telephone and internet	1,012	551
Letting Agent	1,670	2,025
Accountancy Fees	450	450
Sundry expenses	524	19
Depreciation	20	695
	<b>3,872</b>	<b>3,936</b>
<b>4. Employees</b>		
<p>There are no employees. Part time services have been provided by a cleaner and and a letting agent, on a self employed basis.</p>		
Total amount paid	<b>3,370</b>	<b>5,735</b>
<b>5. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	<b>Nil</b>	<b>Nil</b>
Transactions with undertakings in which a trustee or connected person has a material interest	<b>Nil</b>	<b>Nil</b>
Amounts paid to persons connected with a trustee for services carried out	<b>Nil</b>	<b>Nil</b>

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 6. Fixed Assets

	Fixtures & Fittings £	Furniture & Equipment £	Total £
<b>Cost</b>			
As At 1 March 2020	21,676	7,646	29,322
Additions	0	0	0
As at 28 February 2021	21,676	7,646	29,322
<b>Depreciation</b>			
As At 1 March 2020	21,341	7,646	28,987
Charge for the Year	20	0	20
As at 28 February 2021	21,361	7,646	29,007
<b>Net Book Value</b>			
As at 28 February 2021	315	0	315
As at 29 February 2020	335	0	335

#### Land and Buildings

The Land and Buildings have been fully depreciated and The Charity has decided not to revalue these assets.

#### 7. Financial Instruments

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through the Statement of Financial Activities	58,216	50,715

Financial assets measured at fair value through the Statement of Financial Activities comprise of cash at bank and in hand

#### 8. Subsidiaries

The charity does not have any subsidiaries. There is a Bowls Club and a Social Club operating from the same site, but they each have their own committee and management. The charity receives an income from each activity for the use of its facilities.

#### 9. Capital Commitments

The Committee has made no commitments for further expenditure at 28 February 2021.  
(2020 : None)

## WEST MOORS MEMORIAL HALL

### Notes to the Financial Statements for the Year Ended 28 February 2021

#### 10. Contingent Liabilities

There are no contingent liabilities at 28 February 2021. (2020 : None)

#### 11. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.