

**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

	Page
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

J Hounslow Esq.

Secretary

J Bartley Esq.

Treasurer

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

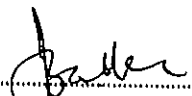
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the society and of the profit and loss accounts for that period. In preparing those financial statements, the Trustees are required to :

- 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>

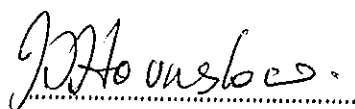
The notes form part of these financial statements

# 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 - 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

	2021 £	2020 £
<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
	<u>25,784</u>	<u>23,176</u>
<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
	<u>3,872</u>	<u>3,936</u>
<b>4. Employees</b>		
There are no employees. Part time services have been provided by a cleaner and and a letting agent, on a self employed basis.		
Total amount paid	<u>3,370</u>	<u>5,735</u>
<b>5. 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 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	<u>21,676</u>	<u>7,646</u>	<u>29,322</u>
<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	<u>21,361</u>	<u>7,646</u>	<u>29,007</u>
<b>Net Book Value</b>			
As at 28 February 2021	<u>315</u>	<u>0</u>	<u>315</u>
As at 29 February 2020	<u>335</u>	<u>0</u>	<u>335</u>

#### 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	<u>58,216</u>	<u>50,715</u>

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.