

**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

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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 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 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 : 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



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 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 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
	<u>18,140</u>	<u>25,784</u>
<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
	<u>4,452</u>	<u>3,872</u>
<b>4. Employees</b>		
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.		
Total amount paid	<u>6,272</u>	<u>3,370</u>
<b>5. Trustees and Related Party Transactions</b>		
Trustees remuneration and other benefits	<u>400</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>

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	<u>0</u>	<u>5,398</u>	<u>5,398</u>
As at 28 February 2022	<u><u>21,676</u></u>	<u><u>13,044</u></u>	<u><u>34,720</u></u>
<b>Depreciation</b>			
As At 1 March 2021	21,361	7,646	29,007
Charge for the Year	<u>94</u>	<u>94</u>	<u>94</u>
As at 28 February 2022	<u><u>21,361</u></u>	<u><u>7,740</u></u>	<u><u>29,101</u></u>
<b>Net Book Value</b>			
As at 28 February 2022	<u><u>315</u></u>	<u><u>5,304</u></u>	<u><u>5,619</u></u>
As at 29 February 2021	<u><u>315</u></u>	<u><u>0</u></u>	<u><u>315</u></u>

#### 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	<u>82,794</u>	<u>58,216</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 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:

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