

**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**

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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 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 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.



**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 .....

 LINEXAN, 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

	2023	2022
	£	£
<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
	<u>42,347</u>	<u>18,140</u>
<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
	<u>5,563</u>	<u>4,358</u>
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	<u>0</u>	<u>6,272</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 2023

#### 6. Fixed Assets

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

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

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:

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

