

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 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.

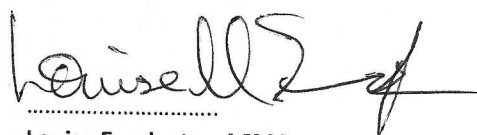
Independent Examiner's Statement

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 £ |
|--|-------|----------------------------|-----------------|-----------------|
| Incoming Resources | | | | |
| 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 |
| Total regular incoming resources | | <u>40,437</u> | <u>40,437</u> | <u>40,415</u> |
| Exceptional Income | 2, 14 | 14,500 | 14,500 | 0 |
| Total Income | | <u>54,937</u> | <u>54,937</u> | <u>40,415</u> |
| Resources Expended | | | | |
| 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 |
| Total regular expenditure | | <u>29,407</u> | <u>29,407</u> | <u>33,145</u> |
| Exceptional expenditure | 3, 14 | 34,836 | 34,836 | 8,491 |
| Total Expenditure | | <u>64,243</u> | <u>64,243</u> | <u>41,636</u> |
| Surplus / (Shortfall) for the year | | (9,306) | (9,306) | (1,221) |
| Depreciation | 8 | (1,370) | (1,370) | (1,235) |
| Transfer between Funds | | 0 | 0 | 0 |
| Net Resource Surplus or (Shortfall) | | <u>(10,676)</u> | <u>(10,676)</u> | <u>(2,456)</u> |
| Net Movement in Funds | | (10,676) | (10,676) | (2,456) |
| Total Funds Brought Forward | | 77,085 | 77,085 | 79,541 |
| TOTAL FUNDS CARRIED FORWARD | | <u>66,409</u> | <u>66,409</u> | <u>77,085</u> |

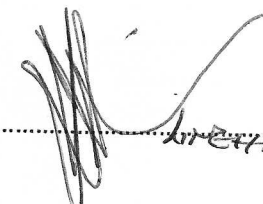
The notes form part of these financial statements

WEST MOORS MEMORIAL HALL

Balance Sheet as at 28th February 2025

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

Approved by the Committee (Trustees) on 14/8/25


 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 £ |
|--|---------------|---------------|
| 2. Exceptional and one-off items of income | | |
| These include: Capital Funding Grants | 14,500 | - |
| 3. Exceptional Items of expenditure | | |
| 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> |
| 4. Hall Maintenance | | |
| 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> |
| 5. Governance Costs | | |
| 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 |
| 6. Employees | | |
| There were no employees during the year under review. Trustees are volunteers. | | |
| Total amount paid | <u>0</u> | <u>0</u> |
| 7. Trustees and Related Party Transactions | | |
| 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> | | | |
| Cost | | | |
| As at 1 March 2024 | 400 | 5,775 | 6,175 |
| Less assets written off | 1 | | 0 |
| Additions | | 675 | 675 |
| As at 28 February 2025 | <u>400</u> | <u>6,450</u> | <u>6,850</u> |
| Depreciation | | | |
| 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 | <u>160</u> | <u>3,620</u> | <u>3,780</u> |
| Net Book Value | | | |
| As at 28 February 2025 | <u>240</u> | <u>2,830</u> | <u>3,070</u> |
| As at 28 February 2024 | <u>320</u> | <u>3,445</u> | <u>3,765</u> |

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 £ |
|---|---------------|---------------|
| Financial assets | | |
| Financial assets measured at fair value through the Statement of Financial Activities | <u>66,796</u> | <u>75,943</u> |

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.