

## EVENTIDE COMMUNITY HALL

Minutes of the Meeting of the Trustees of the Hall Thursday 20 JULY 2023  
10.30 a.m. At the Hall, Hayeswood Road, Stanley Common

Present: Megan Lomas, Yvonne Chapman, Trevor Forshaw, Margaret Horton, Karl Chambers

Apologies - Tracey Lomas

Megan opened the meeting and thanked everyone for coming. This meeting was to discuss the outcome of the financial year 2022/2023 and the future planning for 2023/2024.

The Hall made a profit of £2584 for year 2022/2023. The accounts have now been audited by AHBS and have been approved by the Trustees.

Over the past number of years we have received a sum of £10000 from Derbyshire County Council. Due to cut backs we will no longer be receiving any funding from them. We need to find ways to raise income by looking for funding from other organisations.

In the meantime to help offset we will be raising the hall charges to various user groups.

In the past we have done our banking with cheques and cash from all user groups, this has now changed to on-line banking using the SAGE system to help avoid bank charges. By using SAGE we can have immediate access to our accounts therefore not incurring large charges from our Accountants.

We have to increase charges for the use of our charity bus due fuel, maintenance and insurance.

By making these changes this will hopefully help us to continue using the hall for the good of the community.

Meeting closed at 11.45

Mr Trevor Forshaw  
Hayeswood Road  
Stanley Common  
Derbyshire  
DE7 6GE  
The Stanley Common and District Eventide Guild

13 July 2023

Dear Trevor,

Accounts for Period ended 31/03/2023

Please find attached final accounts for The Stanley Common and District Eventide Guild for the period ended 31/03/2023 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Simon Robinson FCPA

The Stanley Common and District Eventide Guild

Charity No. 222220

Trustees' Report and Unaudited Accounts

31 March 2023

The Stanley Common and District Eventide Guild  
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 222220

Principal Office

Hayneswood Road

Stanley Common

Derbyshire

DE7 6GE

Trustees

The following trustees served during the year:

K. Chambers

Y. Chapman

T. Forshaw

M. Horton

J.M. Lomas

T.A. Lomas

Key Management Personnel

Chair

M.Lomas

Vice-Chair

Y.Chapman

Secretary

T.Forshaw

Treasurer

M.Horton

Accountants

AHBS Limited

Naylor House

Mundy Street

ILKESTON

Derbyshire

DE7 8DH

Bankers

HSBC

63 Bath Street

Ilkeston

Derbyshire

DE7 8DD

#### OBJECTIVES AND ACTIVITIES

The objectives of the Club shall be to provide facilities for education and physical and mental recreation, and to pursue any objectives which now are or hereafter may be deemed by law to be charitable for the benefit of all age groups within Stanley Common and District.

## FINANCIAL REVIEW

The attached financial statements show the current state of finances. The company had net incoming resources during the year of £26,473.

The Board of Trustees consider the current state on the company's finances to be sound.

### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

T. Forshaw  
Trustee  
15 June 2023

Independent Examiner's Report to the trustees of The Stanley Common and District Eventide Guild

I report to the trustees on my examination of the financial statements of The Stanley Common and District Eventide Guild for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

S.T.Robinson  
FCPA  
AHBS Limited  
Naylor House  
Mundy Street  
ILKESTON  
Derbyshire  
DE7 8DH  
15 June 2023

The Stanley Common and District Eventide Guild  
Statement of Financial Activities  
for the year ended 31 March 2023

		Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	2	7,729	7,729	23,420
Other trading activities	3	15,279	15,279	11,315
Other	4	3,465	3,465	1
Total		26,473	26,473	34,736
Expenditure on:				
Raising funds	5	185	185	48
Other	6	23,704	23,704	18,084
Total		23,889	23,889	18,132
Net gains on investments		-	-	-
Net income	7	2,584	2,584	16,604
Transfers between funds		-	-	-
Net income before other gains/(losses)		2,584	2,584	16,604
Other gains and losses				
Net movement in funds		2,584	2,584	16,604
Reconciliation of funds:				
Total funds brought forward		47,307	47,307	30,703
Total funds carried forward		49,891	49,891	47,307



The Stanley Common and District Eventide Guild  
Balance Sheet

at 31 March 2023

Charity No. 222220		2023 £	2022 £
Fixed assets			
Tangible assets	9	5,957	3,477
		<u>5,957</u>	<u>3,477</u>
Current assets			
Cash at bank and in hand		42,964	44,407
		<u>42,964</u>	<u>44,407</u>
Creditors: Amount falling due within one year	10	970	(577)
Net current assets		<u>43,934</u>	<u>43,830</u>
Total assets less current liabilities		<u>49,891</u>	<u>47,307</u>
Net assets excluding pension asset or liability		<u>49,891</u>	<u>47,307</u>
Total net assets		<u><u>49,891</u></u>	<u><u>47,307</u></u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		49,891	47,307
		<u>49,891</u>	<u>47,307</u>
Unrestricted funds	11		
Reserves	11		
Total funds		<u><u>49,891</u></u>	<u><u>47,307</u></u>

Approved by the trustees on 15 June 2023

And signed on their behalf by:

T. Forshaw  
Trustee  
15 June 2023

for the year ended 31 March 2023

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Restricted	Total 2023	Total 2022
	£	£	£
Derbyshire City Council	7,499	7,499	12,503
Donation	230	230	250
Derbyshire City Council - Covid	-	-	8,000
Erewash Borough Council	-	-	2,667
	<u>7,729</u>	<u>7,729</u>	<u>23,420</u>

3 Income from other trading activities

	Restricted	Total 2023	Total 2022
	£	£	£
Hall Income	11,873	11,873	11,315
Bus Hire	3,246	3,246	-
100 Club	160	160	-
	<u>15,279</u>	<u>15,279</u>	<u>11,315</u>

4 Other income

	Restricted	Total 2023	Total 2022
	£	£	£
Bank Interest	25	25	1
Insurance Claim	3,440	3,440	-
	<u>3,465</u>	<u>3,465</u>	<u>1</u>

5 Expenditure on raising funds

	Restricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Hall Income	185	185	48
	<u>185</u>	<u>185</u>	<u>48</u>

6 Other expenditure

	Restricted	Total 2023	Total 2022
	£	£	£
Ex-Gratia	2,220	2,220	1,972
Ilkeston Hospital	-	-	85
Derby Hospital	-	-	85
Employee costs	643	643	-
Motor and travel costs	3,726	3,726	1,853
Premises costs	8,507	8,507	6,556
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	269	269	857
General administrative costs	1,197	1,197	1,119
Legal and professional costs	7,142	7,142	5,557
	<u>23,704</u>	<u>23,704</u>	<u>18,084</u>

7 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	269	1,057

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£	£	£	£
Cost or revaluation					
At 1 April 2022	-	4,590	3,560	5,092	13,242
Additions	1,550	1,200	-	-	2,750
At 31 March 2023	<u>1,550</u>	<u>5,790</u>	<u>3,560</u>	<u>5,092</u>	<u>15,992</u>
Depreciation and impairment					
At 1 April 2022	-	3,308	2,142	4,316	9,766
Depreciation charge for the year	-	117	98	54	269
At 31 March 2023	<u>-</u>	<u>3,425</u>	<u>2,240</u>	<u>4,370</u>	<u>10,035</u>
Net book values					
At 31 March 2023	<u>1,550</u>	<u>2,365</u>	<u>1,320</u>	<u>722</u>	<u>5,957</u>
At 31 March 2022	<u>-</u>	<u>1,282</u>	<u>1,418</u>	<u>776</u>	<u>3,476</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	(970)	578
Accruals	-	(1)
	<u>(970)</u>	<u>577</u>

11 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:	47,307	26,473	(23,889)	49,891
<i>Total</i>	<u>47,307</u>	<u>26,473</u>	<u>(23,889)</u>	<u>49,891</u>
Unrestricted funds:				
Total funds	<u>47,307</u>	<u>26,473</u>	<u>(23,889)</u>	<u>49,891</u>

12 Analysis of net assets between funds

	Restricted funds £	Total £
Fixed assets	5,957	5,957
Net current assets	43,934	43,934
	<u>49,891</u>	<u>49,891</u>

13 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	44,407	(1,443)	42,964
	<u>44,407</u>	<u>(1,443)</u>	<u>42,964</u>
Net debt	<u>44,407</u>	<u>(1,443)</u>	<u>42,964</u>

The Stanley Common and District Eventide Guild  
Detailed Statement of Financial Activities  
for the year ended 31 March 2023

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Derbyshire City Council	7,499	7,499	12,503
Donation	230	230	250
Derbyshire City Council - Covid	-	-	8,000
Erewash Borough Council	-	-	2,667
	<u>7,729</u>	<u>7,729</u>	<u>23,420</u>
Other trading activities			
Hall Income	11,873	11,873	11,315
Bus Hire	3,246	3,246	-
100 Club	160	160	-
	<u>15,279</u>	<u>15,279</u>	<u>11,315</u>
Other			
Bank Interest	25	25	1
Insurance Claim	3,440	3,440	-
	<u>3,465</u>	<u>3,465</u>	<u>1</u>
Total income and endowments	<u>26,473</u>	<u>26,473</u>	<u>34,736</u>
Expenditure on:			
Costs of other trading activities			
Hall Income	185	185	48
	<u>185</u>	<u>185</u>	<u>48</u>
Total of expenditure on raising funds	<u>185</u>	<u>185</u>	<u>48</u>
Other expenditure			
Ex-Gratia	2,220	2,220	1,972
Ilkeston Hospital	-	-	85
Derby Hospital	-	-	85
	<u>2,220</u>	<u>2,220</u>	<u>2,142</u>
Employee costs			
Staff welfare	643	643	-
	<u>643</u>	<u>643</u>	<u>-</u>
Motor and travel costs			
Vehicles - Fuel	1,285	1,285	-
Vehicles - Insurance and licences	694	694	720
Vehicles - Repairs and maintenance	1,335	1,335	884
Business mileage costs reimbursed	412	412	249
	<u>3,726</u>	<u>3,726</u>	<u>1,853</u>



The Stanley Common and District Eventide Guild  
Detailed Statement of Financial Activities

Premises costs			
Rent	1,000	1,000	538
Rates	(66)	(66)	243
Light, heat and power	2,679	2,679	1,717
Premises cleaning	1,365	1,365	917
Premises insurances	756	756	467
Premises repairs and maintenance	2,773	2,773	2,471
Other premises costs	-	-	203
	<u>8,507</u>	<u>8,507</u>	<u>6,556</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	117	117	325
Depreciation of	98	98	473
Depreciation of	54	54	259
Loss on disposal of tangible fixed assets	-	-	(200)
Bank charges	135	135	67
Postage and couriers	27	27	37
Software, IT support and related costs	-	-	250
Stationery and printing	436	436	295
Subscriptions	20	20	20
Sundry expenses	17	17	24
Telephone, fax and broadband	562	562	426
	<u>1,466</u>	<u>1,466</u>	<u>1,976</u>
Legal and professional costs			
Accountancy and bookkeeping	498	498	482
Other legal and professional costs	6,644	6,644	5,075
	<u>7,142</u>	<u>7,142</u>	<u>5,557</u>
Total of expenditure of other costs	<u>23,704</u>	<u>23,704</u>	<u>18,084</u>
Total expenditure	23,889	23,889	18,132
Net gains on investments	-	-	-
	<u>2,584</u>	<u>2,584</u>	<u>16,604</u>
Net income			
Net income before other gains/(losses)	2,584	2,584	16,604
Other Gains	-	-	-
	<u>2,584</u>	<u>2,584</u>	<u>16,604</u>
Net movement in funds			
	<u>2,584</u>	<u>2,584</u>	<u>16,604</u>
Reconciliation of funds:			
Total funds brought forward	47,307	47,307	30,703

The Stanley Common and District Eventide Guild  
Detailed Statement of Financial Activities

Total funds carried forward	<u>49,891</u>	<u>49,891</u>	<u>47,307</u>
-----------------------------	---------------	---------------	---------------