

Westbury On Severn Parish Hall

England & Wales · Charity number 301644

Details

Other names PARISH HALL, WESTBURY PARISH HALL

Status Registered

Legal form Trust

Registered 1962-09-28

Register [View on the Charity Commission register](#)

Contact

Address Westbury on Severn Parish Hall
Rodley Road
Westbury-On-Severn
GL14 1PF

Phone 01452 229570

Email info@wosph.co.uk

Website <https://www.westburyonsevernparishhall.com/>

Activities

Objects: VILLAGE HALL

Activities: Local Parish hall offering facilities and amenities to Westbury On Severn and the surrounding area.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF WESTBURY-ON-SEVERN AND ITS IMMEDIATE VICINITY
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£50,814	£50,899	-	-
2023-11-30	£43,356	£50,895	-	-
2022-11-30	£44,632	£41,462	-	-
2021-11-30	£34,518	£40,678	-	-
2020-11-30	£27,632	£40,296	-	-

Trustees

Name	Role	Appointed
Sally Margaret Godwin	Chair	2024-04-09
ALAN HYETT		
Amy Barnes		2026-05-12
Amy Elizabeth Martin		2025-04-08
BRIAN WYMAN		2023-03-14
CLIVE GRAHAM TEMPEST		
Clive Dunning		2026-05-12
DIANA MARY LANDON		2014-06-02
Elke Landon		2024-04-09
GENEVIEVE FRORATH		2016-07-11
Gail Dawn Louise Hyett		2025-04-08
JANE TOWNSEND		2016-05-10
KENNETH VICTOR BOULTON		
MARK WILLIAM BRILL		
MICHAEL EDGINTON		
MRS JAN D'AMBROGIO		
Nikki Edginton		2016-12-13
Philip Robert Marshall		2024-12-09
Simon Lloyd Roberts		2026-04-14
Tiffany Cairns		2024-04-09

Westbury On Severn Parish Hall

England & Wales - Charity number 301644

Accounts

Charity registration number 301644 (England and Wales)

**WESTBURY ON SEVERN PARISH HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

WESTBURY ON SEVERN PARISH HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jan D'Ambrogio
Michael Edginton
Alan Hyett
Clive Tempest
Diana Landon
Jane Townsend
Genevieve Frorath
Kenneth Boulton
Mark Brill
Valerie Morgan-Townsend
Nikki Edginton
Max Skipsey
Brian Wyman
Elke Landon (Appointed 9 April 2024)
Tiffany Cairns (Appointed 9 April 2024)
Sally Godwin (Appointed 9 April 2024)
Philip Marshall (Appointed 9 December 2024)

Charity number

301644

Registered office

Westbury Parish Hall
Rodley Road
Westbury on Severn
GL14 1PB

WESTBURY ON SEVERN PARISH HALL

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

The Trustees present their report and financial statements for the year ended 30 November 2024.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019).

Objectives and activities

The Charity's objects are to act as a local parish hall offering facilities and amenities to Westbury on Severn and the surrounding area.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We aim to provide facilities and activities for all ages starting with weekly Baby and Toddler sessions. Local schools use the Hall and grounds for their concerts and sports days and fundraising events and Westbury Youth Project encourages young people to take part in drama, dance and music. A series of dancing classes for under 8s has also started recently. This year, we are having another Easter Monday Funday and are seeing greater involvement from the schools and Baby and Toddler Group.

The Sports Clubs – cricket, rugby, football, short mat bowls, and junior cricket – are all doing well and also use the Hall for their Dinners and Presentation Nights. There is also a weekly zumba class.

Each month there is a Coffee, Chatter and Chuckles, a Nosh and Natter lunch and an Age Concern lunch which are important contributions in efforts to address loneliness and isolation among certain groups. It was also used for a District Council 'Communita' event.

It has been a busy year for fundraising with a successful Summer Show together with a Plant and Produce Show in September, and throughout the year a series of Jumble sales, an Italian Feast Night, Xmas Disco, Irish Supper Night, monthly quizzes, a burlesque night and tribute band nights.

The Hall is used by the local Amateur Dramatic Group for rehearsals and performances of the annual pantomime as well as social events. It is also the meeting place for the Parish Council and the Parish Hall Trustees and provides an excellent venue for private bookings for weddings, wakes, parties, baby showers etc. This year it was also the venue for a very successful scooter rally and for the Severnside Stitches Quilt and Stitch Show, both of which have said they will be booking the Hall again.

The Hall is also used as a polling station for elections and was used for a large public meeting in protest against the EDF saltmarsh scheme.

The Hall has excellent facilities for those with disabilities – ramp, disabled toilet, signage and is listed in the Parish Council emergency plan as a place of refuge in times of emergency such as snow, flood and fire etc.

Financial review

There was a deficit of income over expenditure for the year of £85 (2023: deficit of £9,701). Total reserves at the year end amounted to £118,721 (2023: £118,806).

A fall in covenant income from Severndipity and an exceptional electricity bill resulted in the large deficit for the previous year.

Reserves policy

It is the Charity's and Trustees' policy to maintain reserves at a level it considers necessary to meet cashflow requirements.

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is controlled by its governing document, a Trust Deed dated 26th September 1947 as amended on 12 February 2019.

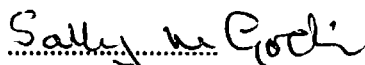
The Trustees who served during the year and up to the date of signature of the financial statements were:

Jan D'Ambrogio	
Andrew Landon	(Resigned 12 March 2024)
Gill Smith	(Resigned 12 December 2024)
Sarah Mitten	(Resigned 9 December 2024)
Michael Edginton	
Alan Hyett	
Clive Tempest	
Timothy Smith	(Resigned 12 December 2024)
Diana Landon	
Jane Townsend	
Genevieve Frorath	
Kenneth Boulton	
Mark Brill	
Valerie Morgan-Townsend	
Nikki Edginton	
Helen Cracknell	(Resigned 12 March 2024)
Max Skipsey	
Brian Wyman	
Elke Landon	(Appointed 9 April 2024)
Tiffany Cairns	(Appointed 9 April 2024)
Sally Godwin	(Appointed 9 April 2024)
Philip Marshall	(Appointed 9 December 2024)

Recruitment and appointment of trustees

New Trustees are appointed by the approval of the existing Trustees.

The Trustees' report was approved by the Board of Trustees.


.....
Sally Godwin
Trustee

Date: 8 APRIL 2025

WESTBURY ON SEVERN PARISH HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBURY ON SEVERN PARISH HALL

I report to the Trustees on my examination of the financial statements of Westbury on Severn Parish Hall (the Charity) for the year ended 30 November 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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.



Louisa Lulek FCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

Dated: 07/04/2025

WESTBURY ON SEVERN PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	2	540	-	540	2,252	-	2,252
Charitable activities	3	27,189	-	27,189	25,447	-	25,447
Other trading activities	4	8,383	-	8,383	6,973	-	6,973
Investments	5	361	-	361	224	-	224
Other income	6	14,341	-	14,341	8,460	-	8,460
Total income		50,814	-	50,814	43,356	-	43,356
Expenditure on:							
Raising funds	7	3,035	-	3,035	2,162	-	2,162
Charitable activities	8	47,788	76	47,864	50,700	195	50,895
Total expenditure		50,823	76	50,899	52,862	195	53,057
Net expenditure		(9)	(76)	(85)	(9,506)	(195)	(9,701)
Transfers between funds		14,446	(14,446)	-	-	-	-
Net movement in funds	10	14,437	(14,522)	(85)	(9,506)	(195)	(9,701)
Reconciliation of funds:							
Fund balances at 1 December 2023		104,284	14,522	118,806	113,790	14,717	128,507
Fund balances at 30 November 2024		118,721	-	118,721	104,284	14,522	118,806

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESTBURY ON SEVERN PARISH HALL

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		54,053		60,471
Current assets					
Debtors	15	23,235		19,760	
Cash at bank and in hand		46,524		40,779	
		<u>69,759</u>		<u>60,539</u>	
Creditors: amounts falling due within one year	16	<u>(5,091)</u>		<u>(2,204)</u>	
Net current assets			<u>64,668</u>		<u>58,335</u>
Total assets less current liabilities			<u>118,721</u>		<u>118,806</u>
The funds of the Charity					
Restricted income funds	17		-		14,522
Unrestricted funds	18		<u>118,721</u>		<u>104,284</u>
			<u>118,721</u>		<u>118,806</u>

The financial statements were approved by the Trustees on 8th April 2025



Sally Godwin
Trustee

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Westbury on Severn Parish Hall is an unincorporated charity registered with The Charity Commission. The registered office is Rodley Road, Westbury on Severn, GL14 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included for services donated by volunteers.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	33.3% on reducing balance

1.6 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies (Continued)

1.7 Taxation

The Charity is exempt from tax on its charitable activities.

1.8 Debtors

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

1.9 Creditors and provisions

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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	540	2,252
Donations and gifts	540	1,252
Donations and gifts	-	1,000
Legacy	-	-
	<u>540</u>	<u>2,252</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income		
Rents received	21,143	19,401
Severndipity rent	6,000	6,000
Wayleaves	46	46
	<u>27,189</u>	<u>25,447</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	8,383	6,973

5 Income from Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	361	224

6 Other Income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Severndipity covenant income	14,341	8,460

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	3,035	2,162

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	2,600	2,367
Depreciation and impairment	6,418	7,473
Rates, light and heat	20,638	15,151
Insurance	4,029	3,352
Licences and subscriptions	2,454	3,055
Cleaning	463	764
Waste disposal	2,905	4,853
Repairs and maintenance	5,467	9,797
Postage, stationery and advertising	779	623
Sundry costs	456	358
Bad debt expense	647	-
	<u>46,856</u>	<u>47,793</u>
Share of support and governance costs (see note 9)		
Support	48	49
Governance	960	3,053
	<u>47,864</u>	<u>50,895</u>
Analysis by fund		
Unrestricted funds	47,788	50,700
Restricted funds	76	195
	<u>47,864</u>	<u>50,895</u>

9 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Bank charges and interest	48	49
Governance	960	3,053
	<u>1,008</u>	<u>3,102</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

9 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Legal and professional	-	2,108
Independent Examiner's fees	960	945
	<u>960</u>	<u>3,053</u>

10 Net movement in funds

	2024	2023
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	960	945
Depreciation of owned tangible fixed assets	6,418	7,473
	<u>6,418</u>	<u>7,473</u>

11 Trustees

There were no Trustees' remuneration or other benefits for the year ended 30th November 2024 (2023: £nil) and there were no Trustees' expenses paid (2023: £nil).

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Cleaning staff	<u>1</u>	<u>1</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	<u>2,600</u>	<u>2,367</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

14 Tangible fixed assets	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 December 2023	290,887	25,993	7,492	862	325,234
At 30 November 2024	290,887	25,993	7,492	862	325,234
Depreciation and impairment					
At 1 December 2023	241,189	18,076	4,636	862	264,763
Depreciation charged in the year	4,699	1,642	77	-	6,418
At 30 November 2024	245,888	19,718	4,713	862	271,181
Carrying amount					
At 30 November 2024	44,999	6,275	2,779	-	54,053
At 30 November 2023	49,698	7,917	2,856	-	60,471
15 Debtors				2024	2023
Amounts falling due within one year:				£	£
Other debtors				-	1,922
Prepayments and accrued income				23,235	17,838
				<u>23,235</u>	<u>19,760</u>
16 Creditors: amounts falling due within one year				2024	2023
				£	£
Other taxation and social security				38	-
Other creditors				5,053	2,204
				<u>5,091</u>	<u>2,204</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2023 £	Resources expended £	Transfers £	At 30 November 2024 £
Restricted reserves	14,446	-	(14,446)	-
Defibrillator funds	76	(76)	-	-
	<u>14,522</u>	<u>(76)</u>	<u>(14,446)</u>	<u>-</u>
Previous year:				
	At 1 December 2022 £	Resources expended £	Transfers £	At 30 November 2023 £
Restricted reserves	14,446	-	-	14,446
Defibrillator funds	271	(195)	-	76
	<u>14,717</u>	<u>(195)</u>	<u>-</u>	<u>14,522</u>

A transfer off £14,446 from restricted funds to unrestricted funds arose on the redesignation of funds for which the restriction has ceased to be applicable.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
General funds	104,284	50,814	(50,823)	14,446	118,721
	<u>104,284</u>	<u>50,814</u>	<u>(50,823)</u>	<u>14,446</u>	<u>118,721</u>
Previous year:					
	At 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2023 £
General funds	113,790	43,356	(52,862)	-	104,284
	<u>113,790</u>	<u>43,356</u>	<u>(52,862)</u>	<u>-</u>	<u>104,284</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Tangible assets	54,053	-	54,053
Current assets/(liabilities)	64,668	-	64,668
	<u>118,721</u>	<u>-</u>	<u>118,721</u>
	<u><u>118,721</u></u>	<u><u>-</u></u>	<u><u>118,721</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 November 2023:			
Tangible assets	60,471	-	60,471
Current assets/(liabilities)	43,813	14,522	58,335
	<u>104,284</u>	<u>14,522</u>	<u>118,806</u>
	<u><u>104,284</u></u>	<u><u>14,522</u></u>	<u><u>118,806</u></u>

20 Related party transactions

There were no related party transactions this year. (2023: None.)

**WESTBURY ON SEVERN PARISH HALL
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2024**

WESTBURY ON SEVERN PARISH HALL

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2024

	£	2024 £	£	2023 £
Income from:				
Donations and legacies				
Donations and gifts		540		2,252
Charitable activities				
Rents received		21,143		19,401
Severndipity rent		6,000		6,000
Wayleaves		46		46
Other trading activities				
Fundraising events		8,383		6,973
Investment income				
Bank interest receivable		361		224
Other income				
Severndipity covenant income		14,341		8,460
Total income		<u>50,814</u>		<u>43,356</u>
Resources expended:				
Fundraising expenses				
Fundraising costs	3,035		2,162	
		(3,035)		(2,162)
Charitable activities				
Parish Hall				
Wages and salaries	2,600		2,367	
Depreciation	6,418		7,473	
Rates, light and heat	20,638		15,151	
Insurance	4,029		3,352	
Licences and subscriptions	2,454		3,055	
Cleaning	463		764	
Waste disposal	2,905		4,853	
Repairs and maintenance	5,391		9,602	
Postage, stationery and advertising	779		623	
Sundry costs	456		358	
Bad debt expense	647		-	
Share of support costs	48		49	
Share of governance costs	960		3,053	
Defibrillator maintenance from restricted funds	76		195	
		<u>(47,864)</u>		<u>(50,895)</u>
Net movement in funds		<u>(85)</u>		<u>(9,701)</u>

WESTBURY ON SEVERN PARISH HALL

SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2024

		2024		2023
	£	£	£	£
Support costs				
Bank charges and interest		48		49
		<u>48</u>		<u>49</u>
Governance costs				
Legal and professional	-		2,108	
Independent Examiner's fee	960		945	
	<u>960</u>	960	<u>945</u>	3,053
		<u>1,008</u>		<u>3,102</u>
		<u><u>1,008</u></u>		<u><u>3,102</u></u>

Westbury On Severn Parish Hall

England & Wales - Charity number 301644

Accounts

Charity registration number 301644

**WESTBURY ON SEVERN PARISH HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

WESTBURY ON SEVERN PARISH HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jan D'Ambrogio
Andrew Landon
Gill Smith
Sarah Mitten
Michael Edginton
Alan Hyett
Clive Tempest
Timothy Smith
Diana Landon
Jane Townsend
Genevieve Frorath
Kenneth Boulton
Mark Brill
Valerie Morgan-Townsend
Nikki Edginton
Helen Cracknell
Max Skipsey
Brian Wyman

(Appointed 14 March 2023)

Charity number

301644

Registered office

Westbury Parish Hall
Rodley Road
Westbury on Severn
GL14 1PB

WESTBURY ON SEVERN PARISH HALL

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The Trustees present their report and financial statements for the year ended 30 November 2023.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019).

Objectives and activities

The Charity's objects are to act as a local parish hall offering facilities and amenities to Westbury on Severn and the surrounding area.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the last year we have seen our private hirers increase because of our website and repeat bookings are on the increase too.

Our own fundraising has been on the up with our lunch club, Nosh n Natter, being well supported and it is a great way to get people out of their houses and mixing with others.

The Flower and Produce Show is growing year on year and again this brings the community together.

To try and get the young ones involved, we organised an Easter Monday Funday and as with a lot of the events at the hall was not hugely supported but those who came thoroughly enjoyed themselves and the toddler sessions that are run weekly are very popular.

A burlesque evening certainly met with a new audience and raised significant funds for the hall.

The sports clubs that use the hall and the field have over the last year increased their numbers and we have new members at the Zumba sessions and the short mat bowls is at its maximum.

Financial review

There was a deficit of income over expenditure for the year of £9,701 (2022: surplus of £25). Total reserves at the year end amounted to £118,806 (2022: £128,507).

A fall in covenant income from Severndipity and an exceptional electricity bill have resulted in the large deficit for the year.

Reserves policy

It is the Charity's and Trustees' policy to maintain reserves at a level it considers necessary to meet cashflow requirements.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is controlled by its governing document, a Trust Deed dated 26th September 1947 as amended on 12 February 2019.

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jan D'Ambrogio	
Andrew Landon	
Gill Smith	
Sarah Mitten	
Michael Edginton	
Alan Hyett	
Clive Tempest	
Timothy Smith	
Gary Morgan	(Resigned 30 November 2023)
Gemma Byrne	(Resigned 30 November 2023)
Diana Landon	
Jane Townsend	
Genevieve Frorath	
Kenneth Boulton	
Carole Evans	(Resigned 30 November 2023)
Mark Brill	
Valerie Morgan-Townsend	
Nikki Edginton	
Helen Cracknell	
Max Skipsey	
Philip Ayland	(Resigned 30 November 2023)
Brian Wyman	(Appointed 14 March 2023)

Recruitment and appointment of trustees

New Trustees are appointed by the approval of the existing Trustees.

The Trustees' report was approved by the Board of Trustees.



Jan D'Ambrogio
Trustee

14 May 2024

WESTBURY ON SEVERN PARISH HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBURY ON SEVERN PARISH HALL

I report to the Trustees on my examination of the financial statements of Westbury on Severn Parish Hall (the Charity) for the year ended 30 November 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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.



Louisa Lulek FCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

Dated: 15 May 2024

WESTBURY ON SEVERN PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	2	2,252	-	2,252	3,763	-	3,763
Charitable activities	3	25,447	-	25,447	22,648	-	22,648
Other trading activities	4	6,973	-	6,973	5,950	748	6,698
Investments	5	224	-	224	19	-	19
Other income	6	8,460	-	8,460	11,504	-	11,504
Total income		<u>43,356</u>	<u>-</u>	<u>43,356</u>	<u>43,884</u>	<u>748</u>	<u>44,632</u>
Expenditure on:							
Raising funds	7	2,162	-	2,162	2,668	477	3,145
Charitable activities	8	50,700	195	50,895	41,462	-	41,462
Total expenditure		<u>52,862</u>	<u>195</u>	<u>53,057</u>	<u>44,130</u>	<u>477</u>	<u>44,607</u>
Net income/(expenditure) and movement in funds		(9,506)	(195)	(9,701)	(246)	271	25
Reconciliation of funds:							
Fund balances at 1 December 2022		<u>113,790</u>	<u>14,717</u>	<u>128,507</u>	<u>114,036</u>	<u>14,446</u>	<u>128,482</u>
Fund balances at 30 November 2023		<u><u>104,284</u></u>	<u><u>14,522</u></u>	<u><u>118,806</u></u>	<u><u>113,790</u></u>	<u><u>14,717</u></u>	<u><u>128,507</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESTBURY ON SEVERN PARISH HALL

BALANCE SHEET

AS AT 30 NOVEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		60,471		67,944
Current assets					
Debtors	14	19,760		12,381	
Cash at bank and in hand		40,779		51,306	
		<u>60,539</u>		<u>63,687</u>	
Creditors: amounts falling due within one year	15	<u>2,204</u>		<u>3,124</u>	
Net current assets			58,335		60,563
Total assets less current liabilities			<u>118,806</u>		<u>128,507</u>
The funds of the Charity					
Restricted income funds	16		14,522		14,717
Unrestricted funds			104,284		113,790
			<u>118,806</u>		<u>128,507</u>

The financial statements were approved by the Trustees on 14 May 2024



Jan D'Ambrogio
Trustee

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Westbury on Severn Parish Hall is an unincorporated charity registered with The Charity Commission. The registered office is Rodley Road, Westbury on Severn, GL14 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

No amounts are included for services donated by volunteers.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	33.3% on reducing balance

1.6 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

(Continued)

1.7 Taxation

The Charity is exempt from tax on its charitable activities.

1.8 Debtors

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

1.9 Creditors and provisions

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.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	2,252	3,763
Donations and gifts		
Donations and gifts	1,252	610
Forest of Dean DC	-	2,778
Gloucestershire CC	-	375
Legacy	1,000	-
	<u>2,252</u>	<u>3,763</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income		
Rents received	19,401	16,648
Severndipity rent	6,000	6,000
Other income	46	-
	<u>25,447</u>	<u>22,648</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising events	6,973	-	6,973	5,950	748	6,698

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	224	19

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Severndipity covenant income	8,460	11,504

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Other fundraising costs	2,162	-	2,162	2,668	477	3,145

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

8 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff costs	2,367	1,970
Depreciation and impairment	7,473	7,549
Rates, light and heat	15,151	9,766
Insurance	3,352	3,137
Licences and subscriptions	3,055	2,378
Cleaning	764	635
Waste disposal	4,853	4,693
Repairs and maintenance	9,797	7,963
Postage, stationery and advertising	623	539
Sundry costs	358	492
	<u>47,793</u>	<u>39,122</u>
Share of support and governance costs (see note 9)		
Support	49	-
Governance	3,053	2,340
	<u>50,895</u>	<u>41,462</u>
Analysis by fund		
Unrestricted funds	50,700	41,462
Restricted funds	195	-
	<u>50,895</u>	<u>41,462</u>

9 Support costs allocated to activities

	Charitable activities 2023 £	Total 2022 £
Bank charges and interest	49	-
Governance	3,053	2,340
	<u>3,053</u>	<u>2,340</u>
Governance costs comprise:	2023 £	2022 £
Legal and professional	2,108	1,380
Independent Examiner's fees	945	960
	<u>3,053</u>	<u>2,340</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

10 Trustees

There were no Trustees' remuneration or other benefits for the year ended 30th November 2023 (2022: £nil).
There were no Trustees' expenses paid for the year ended 30th November 2023 (2022: £nil).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Cleaning staff	1	1
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	2,367	1,970
	<u> </u>	<u> </u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 December 2022	290,887	25,993	7,492	862	325,234
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 November 2023	290,887	25,993	7,492	862	325,234
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 December 2022	235,713	15,682	5,137	758	257,290
Depreciation charged in the year	5,476	2,394	(501)	104	7,473
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 November 2023	241,189	18,076	4,636	862	264,763
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 30 November 2023	49,698	7,917	2,856	-	60,471
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 November 2022	55,174	10,311	2,355	104	67,944
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	1,922	-
Prepayments and accrued income	17,838	12,381
	<u>19,760</u>	<u>12,381</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	50
Other creditors	2,204	3,074
	<u>2,204</u>	<u>3,124</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
Restricted reserves	14,446	-	-	14,446
Defibrillator funds	271	-	(195)	76
	<u>14,717</u>	<u>-</u>	<u>(195)</u>	<u>14,522</u>
Previous year:				
	At 1 December 2021 £	Incoming resources £	Resources expended £	At 30 November 2022 £
Restricted reserves	14,446	-	-	14,446
Defibrillator funds	-	748	(477)	271
	<u>14,446</u>	<u>748</u>	<u>(477)</u>	<u>14,717</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
General funds	113,790	43,356	(52,862)	104,284
	<u>113,790</u>	<u>43,356</u>	<u>(52,862)</u>	<u>104,284</u>
Previous year:	At 1 December 2021 £	Incoming resources £	Resources expended £	At 30 November 2022 £
General funds	114,036	43,884	(44,130)	113,790
	<u>114,036</u>	<u>43,884</u>	<u>(44,130)</u>	<u>113,790</u>

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 November 2023 are represented by:			
Tangible assets	60,471	-	60,471
Current assets/(liabilities)	43,813	14,522	58,335
	<u>104,284</u>	<u>14,522</u>	<u>118,806</u>
	<u>104,284</u>	<u>14,522</u>	<u>118,806</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 November 2022 are represented by:			
Tangible assets	67,944	-	67,944
Current assets/(liabilities)	45,846	14,717	60,563
	<u>113,790</u>	<u>14,717</u>	<u>128,507</u>
	<u>113,790</u>	<u>14,717</u>	<u>128,507</u>

19 Related party transactions

There were no related party transactions this year. (2022: None.)

WESTBURY ON SEVERN PARISH HALL
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2023

WESTBURY ON SEVERN PARISH HALL

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2023

	£	2023 £	£	2022 £
Income from:				
Donations and legacies				
Donations and gifts		2,252		3,763
Charitable activities				
Rents received		19,401		16,648
Severndipity rent		6,000		6,000
Wayleaves		46		-
Other trading activities				
Fundraising events		6,973		6,698
Investment income				
Bank interest receivable		224		19
Other income				
Severndipity covenant income		8,460		11,504
Total income		<u>43,356</u>		<u>44,632</u>
Resources expended:				
Fundraising expenses				
Fundraising costs	2,162		3,145	
		<u>(2,162)</u>		<u>(3,145)</u>
Charitable activities				
Parish Hall				
Wages and salaries	2,367		1,970	
Depreciation	7,473		7,549	
Rates, light and heat	15,151		9,766	
Insurance	3,352		3,137	
Licences and subscriptions	3,055		2,378	
Cleaning	764		635	
Waste disposal	4,853		4,693	
Repairs and maintenance	9,602		7,963	
Postage, stationery and advertising	623		539	
Sundry costs	358		492	
Share of support costs	49		-	
Share of governance costs	3,053		2,340	
Defibrillator maintenance	195		-	
		<u>(50,895)</u>		<u>(41,462)</u>
Net movement in funds		<u><u>(9,701)</u></u>		<u><u>25</u></u>

WESTBURY ON SEVERN PARISH HALL

SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2023

		2023		2022
	£	£	£	£
Support costs				
Bank charges and interest		49		-
		<u>49</u>		<u>-</u>
Governance costs				
Legal and professional	2,108		1,380	
Independent Examiner's fee	945		960	
	<u> </u>	3,053	<u> </u>	2,340
		<u>3,102</u>		<u>2,340</u>

Westbury On Severn Parish Hall

England & Wales - Charity number 301644

Accounts

Charity registration number 301644

WESTBURY ON SEVERN PARISH HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

WESTBURY ON SEVERN PARISH HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jan D'Ambrogio
Andrew Landon
Gill Smith
Sarah Mitten
Michael Edginton
Alan Hyett
Clive Tempest
Timothy Smith
Gary Morgan
Gemma Byrne
Diana Landon
Jane Townsend
Genevieve Frorath
Kenneth Boulton
Carole Evans
Mark Brill
Valerie Morgan-Townsend
Nikki Edginton
Helen Cracknell
Max Skipsey
Philip Ayland

(Appointed 1 May 2022)

(Appointed 1 April 2022)

Charity number

301644

Registered office

Westbury Parish Hall
Rodley Road
Westbury on Severn
GL14 1PB

WESTBURY ON SEVERN PARISH HALL

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2022

The Trustees present their report and financial statements for the year ended 30 November 2022.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019).

Objectives and activities

The Charity's objects are to act as a local parish hall offering facilities and amenities to Westbury on Severn and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity has been fortunate to remain financially stable during the last year.

We are still recovering from the closure during COVID-19 but we have seen our regular user groups return and some new groups emerge after the pandemic.

In January we welcomed back the panto, performed by Westbury Players. As expected numbers were down on past years, but to aid user confidence we purchased air purifier units, as this was recommended by our Council. The purchase was funded from grants received from the District Council. We also received a County Launch Build Back Better grant which enabled us to improve the exterior with planters which make the hall feel more welcoming.

As we look back through the year, we still contend with COVID-19. Our focus has been to encourage socialising in the community. Our new adult user group has been responsible for organising much of the fundraising for the charity.

Our main fundraising event of the year is normally the Flower & Produce Show, but this year in addition to this we focused a lot of effort on the Platinum Jubilee Celebrations. Overall our fundraising has been very successful this year.

The Management Committee continue to meet each month, and welcomed some new members to the Committee at the AGM. In response to increasing expenditure on utilities, we have made efforts to secure our costs for a fixed period.

The kitchen accounted for a large amount of expenditure in the year as the extractor fan was replaced, a must in any commercial kitchen. Future expenditure is likely to include improvements to security and broadband. The main income is still generated by fundraising, user groups, hirers and Westbury Doctors surgery located in the grounds of the Parish Hall.

We remain positive but prudent for the coming year.

Financial review

There was a surplus of income over expenditure for the year of £25 (2021: surplus of £5,557). Total reserves at the year end amounted to £128,507 (2021: £128,482).

It is the Charity's and Trustees' policy to maintain reserves at a level it considers necessary to meet cashflow requirements.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

Structure, governance and management

The Charity is controlled by its governing document, a Trust Deed dated 26th September 1947 as amended on 12 February 2019.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jan D'Ambrogio

Andrew Landon

Gill Smith

Sarah Mitten

Michael Edginton

Alan Hyett

Clive Tempest

Timothy Smith

Gary Morgan

Gemma Byrne

Diana Landon

Jane Townsend

Genevieve Frorath

Kenneth Boulton

Carole Evans

Mark Brill

Valerie Morgan-Townsend

Nikki Edginton

Helen Cracknell

Max Skipsey

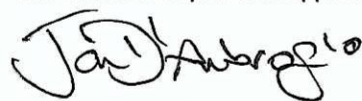
(Appointed 1 May 2022)

Philip Ayland

(Appointed 1 April 2022)

New Trustees are appointed by the approval of the existing Trustees.

The Trustees' report was approved by the Board of Trustees.



Jan D'Ambrogio

Trustee

11 April 2023

WESTBURY ON SEVERN PARISH HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBURY ON SEVERN PARISH HALL

I report to the Trustees on my examination of the financial statements of Westbury on Severn Parish Hall (the Charity) for the year ended 30 November 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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.



Louisa Lulek FCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

Dated: 13 April 2023

WESTBURY ON SEVERN PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:						
Donations and legacies	2	3,763	-	3,763	17,686	17,686
Charitable activities	3	34,152	-	34,152	14,777	14,777
Other trading activities	4	5,950	748	6,698	1,115	1,115
Investments	5	19	-	19	4	4
Other income	6	-	-	-	936	936
Total income		43,884	748	44,632	34,518	34,518
Expenditure on:						
Raising funds	7	2,668	477	3,145	417	417
Charitable activities	8	41,462	-	41,462	28,544	28,544
Total expenditure		44,130	477	44,607	28,961	28,961
Net (expenditure)/income for the year/						
Net movement in funds		(246)	271	25	5,557	5,557
Fund balances at 1 December 2021		114,036	14,446	128,482	14,446	122,925
Fund balances at 30 November 2022		113,790	14,717	128,507	14,446	128,482

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

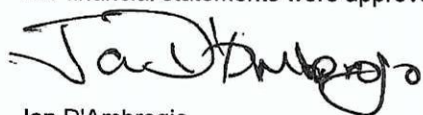
WESTBURY ON SEVERN PARISH HALL

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		67,944		71,318
Current assets					
Debtors	13	12,381		5,510	
Cash at bank and in hand		51,306		54,026	
		<u>63,687</u>		<u>59,536</u>	
Creditors: amounts falling due within one year	14	<u>(3,124)</u>		<u>(2,372)</u>	
Net current assets			60,563		57,164
Total assets less current liabilities			<u>128,507</u>		<u>128,482</u>
Income funds					
Restricted funds	15		14,717		14,446
Unrestricted funds			113,790		114,036
			<u>128,507</u>		<u>128,482</u>

The financial statements were approved by the Trustees on 11 April 2023



Jan D'Ambrogio
Trustee

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Westbury on Severn Parish Hall is an unincorporated charity registered with The Charity Commission. The registered office is Rodley Road, Westbury on Severn, GL14 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	33.3% on reducing balance

1.6 Taxation

The Charity is exempt from tax on its charitable activities.

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,763	17,686
	<u>3,763</u>	<u>17,686</u>
Donations and gifts		
Coronavirus cash grant	-	12,745
Donations and gifts	610	4,691
Gloucestershire RU	-	250
Forest of Dean DC	2,778	-
Gloucestershire CC	375	-
	<u>3,763</u>	<u>17,686</u>

3 Charitable activities

	Parish hall 2022	Parish hall 2021
	£	£
Rents received	16,648	13,777
Severndipity rent	17,504	1,000
	<u>34,152</u>	<u>14,777</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Fundraising events	5,950	748	6,698	1,115
	<u>5,950</u>	<u>748</u>	<u>6,698</u>	<u>1,115</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	19	4
	<u>19</u>	<u>4</u>

6 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Coronavirus Job Retention Scheme	-	936
	<u>-</u>	<u>936</u>

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Other fundraising costs	2,668	477	3,145	417
	<u>2,668</u>	<u>477</u>	<u>3,145</u>	<u>417</u>
	<u>2,668</u>	<u>477</u>	<u>3,145</u>	<u>417</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

8 Charitable activities

	Parish Hall 2022 £	Parish Hall 2021 £
Staff costs	1,970	1,750
Depreciation and impairment	7,549	8,084
Rates, light and heat	9,766	5,137
Insurance	3,137	3,177
Licences and subscriptions	2,378	2,114
Cleaning	635	19
Waste disposal	4,693	1,994
Property repairs	7,963	4,506
Defibrillator maintenance	-	48
Postage, stationery and advertising	539	555
Sundry costs	492	196
	<u>39,122</u>	<u>27,580</u>
Share of support costs (see note 9)	-	4
Share of governance costs (see note 9)	2,340	960
	<u>41,462</u>	<u>28,544</u>

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Bank charges and interest	-	-	-	4	-	4
Legal and professional Independent Examiner's fees	-	1,380	1,380	-	-	-
	<u>-</u>	<u>960</u>	<u>960</u>	<u>-</u>	<u>960</u>	<u>960</u>
	<u>-</u>	<u>2,340</u>	<u>2,340</u>	<u>4</u>	<u>960</u>	<u>964</u>
Analysed between Charitable activities	<u>-</u>	<u>2,340</u>	<u>2,340</u>	<u>4</u>	<u>960</u>	<u>964</u>

Governance costs includes payments to the Independent Examiner of £960 (2021: £960).

10 Trustees

There were no Trustees' remuneration or other benefits for the year ended 30th November 2022 (2021: £nil).
There were no Trustees' expenses paid for the year ended 30th November 2022 (2021: £nil).

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Cleaning staff	1	1

Employment costs

	2022 £	2021 £
Wages and salaries	1,970	1,750

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 December 2021	290,887	21,818	7,492	862	321,059
Additions	-	4,175	-	-	4,175
At 30 November 2022	290,887	25,993	7,492	862	325,234
Depreciation and impairment					
At 1 December 2021	230,237	13,994	4,864	646	249,741
Depreciation charged in the year	5,476	1,688	273	112	7,549
At 30 November 2022	235,713	15,682	5,137	758	257,290
Carrying amount					
At 30 November 2022	55,174	10,311	2,355	104	67,944
At 30 November 2021	60,650	7,824	2,628	216	71,318

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	12,381	5,510

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	50	71
Other creditors	3,074	2,301
	<u>3,124</u>	<u>2,372</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Restricted reserves	14,446	-	-	14,446
Defibrillator fundraising	-	748	(477)	271
	<u>14,446</u>	<u>748</u>	<u>(477)</u>	<u>14,717</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 November 2022 are represented by:						
Tangible assets	67,944	-	67,944	71,318	-	71,318
Current assets/(liabilities)	45,846	14,717	60,563	42,718	14,446	57,164
	<u>113,790</u>	<u>14,717</u>	<u>128,507</u>	<u>114,036</u>	<u>14,446</u>	<u>128,482</u>

17 Related party transactions

There were no related party transactions this year. (2021: Michael Edginton, Trustee, supplied maintenance services in the year totalling £370. Services were provided at cost.)

WESTBURY ON SEVERN PARISH HALL
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2022

WESTBURY ON SEVERN PARISH HALL

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2022

	£	2022 £	£	2021 £
Income from:				
Donations and legacies				
Donations and gifts		3,763		4,941
Coronavirus cash grants		-		12,745
Charitable activities				
Rents received		16,648		13,777
Severndipity rent		17,504		1,000
Other trading activities				
Fundraising events		6,698		1,115
Investment income				
Bank interest receivable		19		4
Other income				
Coronavirus Job Retention Scheme		-		936
Total income		<u>44,632</u>		<u>34,518</u>
Resources expended:				
Fundraising expenses				
Fundraising costs	3,145		417	
		(3,145)		(417)
Charitable activities				
Parish Hall				
Wages and salaries	1,970		1,750	
Depreciation	7,549		8,084	
Rates, light and heat	9,766		5,137	
Insurance	3,137		3,177	
Licences and subscriptions	2,378		2,114	
Cleaning	635		19	
Waste disposal	4,693		1,994	
Property repairs	7,963		4,506	
Defibrillator maintenance	-		48	
Postage, stationery and advertising	539		555	
Sundry costs	492		196	
Share of support costs	-		4	
Share of governance costs	2,340		960	
		<u>(41,462)</u>		<u>(28,544)</u>
Net movement in funds		<u><u>25</u></u>		<u><u>5,557</u></u>

WESTBURY ON SEVERN PARISH HALL

SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2022

		2022		2021
	£	£	£	£
Support costs				
Bank charges and interest		-		4
		<u>-</u>		<u>4</u>
		-		4
Governance costs				
Legal and professional	1,380		-	
Independent Examiner's fee	960		960	
	<u> </u>	2,340	<u> </u>	960
		<u>2,340</u>		<u>964</u>
		<u>2,340</u>		<u>964</u>

Westbury On Severn Parish Hall

England & Wales - Charity number 301644

Accounts

Charity Registration No. 301644

WESTBURY ON SEVERN PARISH HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

WESTBURY ON SEVERN PARISH HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jan D'Ambrogio
Andrew Landon
Gill Smith
Sarah Mitten
Joanne Barry
Michael Edginton
Alan Hyett
Clive Tempest
Timothy Smith
Gary Morgan
Gemma Byrne
Diana Landon
Jane Townsend
Genevieve Frorath
Kenneth Boulton
Carole Evans
Mark Brill
Valerie Morgan-Townsend
Nikki Edginton

Charity number

301644

Registered office

Westbury Parish Hall
Rodley Road
Westbury on Severn
GL14 1PB

WESTBURY ON SEVERN PARISH HALL

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

WESTBURY ON SEVERN PARISH HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2020

The Trustees present their report and financial statements for the year ended 30 November 2020.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019).

Objectives and activities

The Charity's objects are to act as a local parish hall offering facilities and amenities to Westbury on Severn and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Parish Hall and Sports Field is extensively used by several local user groups, the Sports Club which includes Cricket, Football and Rugby and private hires. 2019/20 has been a challenging year for the Parish Hall Management Committee. The Committee have continued to meet regularly via Zoom to ensure all Trustees are kept informed and involved. From November 2019 to March 2020 we were open with business as usual, and a good diary of private bookings and fundraising planned for the charity.

On 17th March 2020, the Management Committee were forced to close the Parish Hall due to the COVID Pandemic. The playing field remained accessible to the public with social distancing and restricted use.

In May we received an injection of cash from the local District Council when the charity was successful with a grant application. This helped immensely with regular outgoings (such as utilities, property & equipment maintenance) while the charity receives extraordinarily little income.

In July Westbury Cricket Club resumed play under COVID guidelines and restrictions. The hall remained closed to the public for this period, but the Bar Committee did open a mini outside bar which allowed for a small income which is reflected in the covenant received.

Westbury Football Club did start the season with matches in September, but the Rugby Club were not able to play due to restriction. By October sports and the bar had to close due to further government restrictions.

Due to the on-going closure of the Parish Hall the Management Committee agreed to give all regular user groups and Severndipity a rent holiday until restrictions are lifted.

We remain optimistic for 2021 and hope we can start fundraising and open to our user groups in the Autumn.

Financial review

There was a deficit of income over expenditure for the year of £13,046 (2019: surplus of £2,630). Total reserves at the year end amounted to £122,925 (2019: £135,971).

It is the Charity's and Trustees' policy to maintain reserves at a level it considers necessary to meet cashflow requirements.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is controlled by its governing document, a Trust Deed dated 26th September 1947 as amended on 12 February 2019.

The members of the Trustees who served during the year and up to the date of signature of the financial statements were:

Jan D'Ambrogio

WESTBURY ON SEVERN PARISH HALL

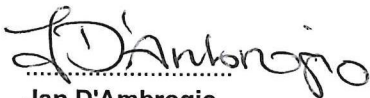
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

Andrew Landon
Gill Smith
Sarah Mitten
Joanne Barry
Michael Edginton
Alan Hyett
Clive Tempest
Timothy Smith
Gary Morgan
Gemma Byrne
Diana Landon
Jane Townsend
Genevieve Frorath
Kenneth Boulton
Carole Evans
Mark Brill
Valerie Morgan-Townsend
Nikki Edginton

New Trustees are appointed by the approval of the existing Trustees.

The Trustees' report was approved by the Board of Trustees.



Jan D'Ambrogio

Trustee

Dated: 13/7/21

WESTBURY ON SEVERN PARISH HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBURY ON SEVERN PARISH HALL

I report to the Trustees on my examination of the financial statements of Westbury on Severn Parish Hall (the Charity) for the year ended 30 November 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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.



Louisa Sansum FCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

Dated: 5/8/2021.....

WESTBURY ON SEVERN PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income and endowments from:</u>							
Donations and legacies	2	10,537	-	10,537	16,105	-	16,105
Charitable activities	3	13,996	-	13,996	24,673	-	24,673
Other trading activities	4	2,112	-	2,112	11,094	-	11,094
Investments	5	165	-	165	140	-	140
Other income	6	822	-	822	-	-	-
Total income		27,632	-	27,632	52,012	-	52,012
<u>Expenditure on:</u>							
Raising funds	7	382	-	382	4,871	-	4,871
Charitable activities	8	40,296	-	40,296	44,511	-	44,511
Total resources expended		40,678	-	40,678	49,382	-	49,382
Net (expenditure)/income for the year/ Net movement in funds		(13,046)	-	(13,046)	2,630	-	2,630
Fund balances at 1 December 2019		121,525	14,446	135,971	118,895	14,446	133,341
Fund balances at 30 November 2020		108,479	14,446	122,925	121,525	14,446	135,971

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

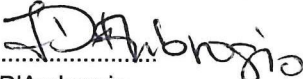
WESTBURY ON SEVERN PARISH HALL

BALANCE SHEET

AS AT 30 NOVEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	12		79,402		87,481
Current assets					
Debtors	13	6,688		12,259	
Cash at bank and in hand		37,889		38,572	
		<u>44,577</u>		<u>50,831</u>	
Creditors: amounts falling due within one year	14	<u>(1,054)</u>		<u>(2,341)</u>	
Net current assets			43,523		48,490
Total assets less current liabilities			<u>122,925</u>		<u>135,971</u>
Income funds					
Restricted funds	15		14,446		14,446
Unrestricted funds			108,479		121,525
			<u>122,925</u>		<u>135,971</u>

The financial statements were approved by the Trustees on 13/7/21


.....
Jan D'Ambrogio
Trustee

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accounting policies

Charity information

Westbury on Severn Parish Hall is an unincorporated charity registered with The Charity Commission. The registered office is Rodley Road, Westbury on Severn, GL14 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	10% on reducing balance
Computers	33.3% on reducing balance

1.6 Taxation

The Charity is exempt from tax on its charitable activities.

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accounting policies (Continued)

1.7 Restatement of comparative amounts

The analysis of comparative figures for rents received of £18,673 and Severndipity rent of £6,000 have been changed from investment income to charitable activities to give a fairer view of income.

The analysis of comparative figures between direct charitable expenditure and support costs has been amended in order to reflect a fairer analysis of costs. Direct charitable costs have increased by £43,461 with a corresponding decrease in support costs.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	10,537	16,105
	<u>10,537</u>	<u>16,105</u>
Donations and gifts		
Coronavirus cash grant	10,000	-
Donations and gifts	537	16,105
	<u>10,537</u>	<u>16,105</u>
	<u>10,537</u>	<u>16,105</u>

3 Charitable activities

	Parish hall 2020	Parish hall 2019
	£	£
Rents received	11,996	18,673
Severndipity rent	2,000	6,000
	<u>13,996</u>	<u>24,673</u>
	<u>13,996</u>	<u>24,673</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	2,112	11,094
	<u>2,112</u>	<u>11,094</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	165	140
	<u>165</u>	<u>140</u>

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Coronavirus Job Retention Scheme	822	-
	<u>822</u>	<u>-</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	382	4,871
	<u>382</u>	<u>4,871</u>

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

8 Charitable activities

	Parish Hall 2020 £	Parish Hall 2019 £
Staff costs	2,040	2,072
Depreciation and impairment	8,418	8,919
Rates, light and heat	7,037	7,960
Insurance	3,010	3,439
Licences and subscriptions	1,963	3,464
Cleaning	419	581
Waste disposal	3,388	3,284
Sundry equipment and furnishings	60	278
Property repairs	12,129	12,737
Sports Clubs ground maintenance	(524)	140
Costs due to COVID	348	-
Defibrillator maintenance	332	-
Postage, stationery and advertising	463	279
Sundry costs	253	308
	<u>39,336</u>	<u>43,461</u>
Share of support costs (see note 9)	-	270
Share of governance costs (see note 9)	960	780
	<u>40,296</u>	<u>44,511</u>

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Bank interest	-	-	-	72	-	72
Loan interest	-	-	-	198	-	198
Independent Examiner's fees	-	960	960	-	780	780
	<u>-</u>	<u>960</u>	<u>960</u>	<u>270</u>	<u>780</u>	<u>1,050</u>
Analysed between Charitable activities	<u>-</u>	<u>960</u>	<u>960</u>	<u>270</u>	<u>780</u>	<u>1,050</u>

Governance costs includes payments to the Independent Examiner of £960 (2019: £ 780).

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

10 Trustees

There were no Trustees' remuneration or other benefits for the year ended 30th November 2020 (2019: £nil).

There were no Trustees' expenses paid for the year ended 30th November 2020 (2019: £nil).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Cleaning staff	1	1

Employment costs

	2020 £	2019 £
Wages and salaries	2,040	2,072

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 December 2019	290,887	21,818	7,492	523	320,720
Additions	-	-	-	339	339
At 30 November 2020	290,887	21,818	7,492	862	321,059
Depreciation and impairment					
At 1 December 2019	219,285	9,402	4,235	317	233,239
Depreciation charged in the year	5,476	2,482	326	134	8,418
At 30 November 2020	224,761	11,884	4,561	451	241,657
Carrying amount					
At 30 November 2020	66,126	9,934	2,931	411	79,402
At 30 November 2019	71,602	12,416	3,257	206	87,481

WESTBURY ON SEVERN PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

13 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	3,400	5,100
Prepayments and accrued income	3,288	7,159
	<u>6,688</u>	<u>12,259</u>

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	<u>1,054</u>	<u>2,341</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 December 2019	Incoming resources	Balance at 30 November 2020
	£	£	£	£
Restricted donations	-	14,446	-	14,446
	<u>-</u>	<u>14,446</u>	<u>-</u>	<u>14,446</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 30 November 2020 are represented by:						
Tangible assets	79,402	-	79,402	87,481	-	87,481
Current assets/ (liabilities)	29,077	14,446	43,523	34,044	14,446	48,490
	<u>108,479</u>	<u>14,446</u>	<u>122,925</u>	<u>121,525</u>	<u>14,446</u>	<u>135,971</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

WESTBURY ON SEVERN PARISH HALL
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2020

WESTBURY ON SEVERN PARISH HALL

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2020

	£	2020 £	£	2019 £
Income from:				
Donations and legacies				
Donations and gifts		537		16,105
Coronavirus cash grant		10,000		-
Charitable activities				
Rents received		11,996		18,673
Severndipity rent		2,000		6,000
Other trading activities				
Fundraising events		2,112		11,094
Investment income				
Bank interest receivable		165		140
Other income				
Coronavirus Job Retention Scheme		822		-
Total income		<u>27,632</u>		<u>52,012</u>
Resources expended:				
Fundraising expenses				
Fundraising costs	382		4,871	
		(382)		(4,871)
Charitable activities				
Parish Hall				
Wages and salaries	2,040		2,072	
Depreciation	8,418		8,919	
Rates, light and heat	7,037		7,960	
Insurance	3,010		3,439	
Licences and subscriptions	1,963		3,464	
Cleaning	419		581	
Waste disposal	3,388		3,284	
Sundry equipment and furnishings	60		278	
Property repairs	12,129		12,737	
Sports Club ground maintenance	(524)		140	
Costs due to COVID	348		-	
Defibrillator maintenance	332		-	
Postage, stationery and advertising	463		279	
Sundry costs	253		308	
Share of support costs	-		270	
Share of governance costs	960		780	
		<u>(40,296)</u>		<u>(44,511)</u>
Net movement in funds		<u><u>(13,046)</u></u>		<u><u>2,630</u></u>

WESTBURY ON SEVERN PARISH HALL

SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2020

		2020		2019
	£	£	£	£
Support costs				
Bank interest		-		72
Loan interest		-		198
		<u>-</u>		<u>270</u>
		-		
Governance costs				
Independent Examiner's fee	960		780	
	<u>960</u>		<u>780</u>	
		960		780
		<u>960</u>		<u>1,050</u>
		<u>960</u>		<u>1,050</u>

