

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

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### 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

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# WESTBURY ON SEVERN PARISH HALL

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# **WESTBURY ON SEVERN PARISH HALL**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 30 NOVEMBER 2020**

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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

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# WESTBURY ON SEVERN PARISH HALL

## TRUSTEES' REPORT (CONTINUED)

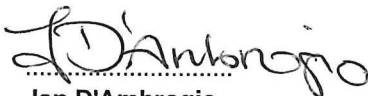
FOR THE YEAR ENDED 30 NOVEMBER 2020

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Andrew Landon  
Gill Smith  
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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

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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

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b><u>Income and endowments from:</u></b>							
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	-	-	-
<b>Total income</b>		<b>27,632</b>	<b>-</b>	<b>27,632</b>	<b>52,012</b>	<b>-</b>	<b>52,012</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	382	-	382	4,871	-	4,871
Charitable activities	8	40,296	-	40,296	44,511	-	44,511
<b>Total resources expended</b>		<b>40,678</b>	<b>-</b>	<b>40,678</b>	<b>49,382</b>	<b>-</b>	<b>49,382</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(13,046)</b>	<b>-</b>	<b>(13,046)</b>	<b>2,630</b>	<b>-</b>	<b>2,630</b>
Fund balances at 1 December 2019		121,525	14,446	135,971	118,895	14,446	133,341
<b>Fund balances at 30 November 2020</b>		<b>108,479</b>	<b>14,446</b>	<b>122,925</b>	<b>121,525</b>	<b>14,446</b>	<b>135,971</b>

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

All income and expenditure derive from continuing activities.

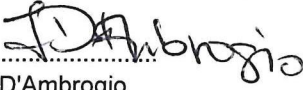
# WESTBURY ON SEVERN PARISH HALL

## BALANCE SHEET

AS AT 30 NOVEMBER 2020

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

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

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### 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
<b>Donations and gifts</b>		
Coronavirus cash grant	10,000	-
Donations and gifts	537	16,105
	10,537	16,105

### 3 Charitable activities

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

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	2,112	11,094

# 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
	£	£
Fundraising and publicity		
Other fundraising costs	382	4,871
	<u>382</u>	<u>4,871</u>
	<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	-	960	960	270	780	1,050
	<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 £
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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	1,054	2,341
	<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

### 16 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 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 £
<b>Income from:</b>				
<b>Donations and legacies</b>				
Donations and gifts		537		16,105
Coronavirus cash grant		10,000		-
<b>Charitable activities</b>				
Rents received		11,996		18,673
Severndipity rent		2,000		6,000
<b>Other trading activities</b>				
Fundraising events		2,112		11,094
<b>Investment income</b>				
Bank interest receivable		165		140
<b>Other income</b>				
Coronavirus Job Retention Scheme		822		-
<b>Total income</b>		27,632		52,012
<b>Resources expended:</b>				
<b>Fundraising expenses</b>				
Fundraising costs	382		4,871	
		(382)		(4,871)
<b>Charitable activities</b>				
<b>Parish Hall</b>				
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	
		(40,296)		(44,511)
<b>Net movement in funds</b>		(13,046)		2,630

## WESTBURY ON SEVERN PARISH HALL

### SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2020

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

