

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

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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

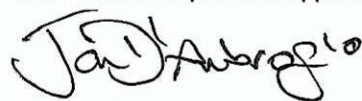
(Appointed 1 May 2022)

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).

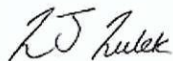
I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Notes						
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	
		63,687		59,536	
Creditors: amounts falling due within one year	14	(3,124)		(2,372)	
Net current assets			60,563		57,164
Total assets less current liabilities			128,507		128,482
Income funds					
Restricted funds	15		14,717		14,446
Unrestricted funds			113,790		114,036
			128,507		128,482

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
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	-
	3,763	17,686

3 Charitable activities

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

4 Other trading activities

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

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

6 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Coronavirus Job Retention Scheme	-	936

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>

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	-	1,380	1,380	-	-	-
Independent Examiner's fees	-	960	960	-	960	960
	<u>-</u>	<u>2,340</u>	<u>2,340</u>	<u>4</u>	<u>960</u>	<u>964</u>
Analysed between Charitable activities	-	2,340	2,340	4	960	964

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:

	Balance at 1 December 2021 £	Movement in funds 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	
		(41,462)		(28,544)
Net movement in funds		<u>25</u>		<u>5,557</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>		<u> </u>	
		2,340		960
		<u>2,340</u>		<u>960</u>
		<u>2,340</u>		<u>964</u>

