

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

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### 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

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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 2023

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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

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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)

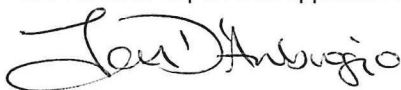
Brian Wyman

(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

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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 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						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<u>43,356</u>	<u>-</u>	<u>43,356</u>	<u>43,884</u>	<u>748</u>	<u>44,632</u>
<b>Expenditure on:</b>							
Raising funds	7	2,162	-	2,162	2,668	477	3,145
Charitable activities	8	50,700	195	50,895	41,462	-	41,462
<b>Total expenditure</b>		<u>52,862</u>	<u>195</u>	<u>53,057</u>	<u>44,130</u>	<u>477</u>	<u>44,607</u>
<b>Net income/(expenditure) and movement in funds</b>		(9,506)	(195)	(9,701)	(246)	271	25
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 30 November 2023</b>		<u>104,284</u>	<u>14,522</u>	<u>118,806</u>	<u>113,790</u>	<u>14,717</u>	<u>128,507</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	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		60,471		67,944
<b>Current assets</b>					
Debtors	14	19,760		12,381	
Cash at bank and in hand		40,779		51,306	
		60,539		63,687	
<b>Creditors: amounts falling due within one year</b>	15	2,204		3,124	
Net current assets			58,335		60,563
<b>Total assets less current liabilities</b>			118,806		128,507
<b>The funds of the Charity</b>					
Restricted income funds	16	14,522		14,717	
Unrestricted funds		104,284		113,790	
		118,806		128,507	

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

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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 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
<b>Donations and gifts</b>		
Donations and gifts	1,252	610
Forest of Dean DC	-	2,778
Gloucestershire CC	-	375
Legacy	1,000	-
	2,252	3,763

### 3 Income from charitable activities

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

# 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 £
<b>Fundraising and publicity</b>						
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 9)</b>		
Support	49	-
Governance	3,053	2,340
	<u>50,895</u>	<u>41,462</u>
<b>Analysis by fund</b>		
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>3,102</u>	<u>2,340</u>
<b>Governance costs comprise:</b>	<b>2023 £</b>	<b>2022 £</b>
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

#### Employment costs

	2023 £	2022 £
Wages and salaries	2,367	1,970

### 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 £
<b>Cost</b>					
At 1 December 2022	290,887	25,993	7,492	862	325,234
At 30 November 2023	290,887	25,993	7,492	862	325,234
<b>Depreciation and impairment</b>					
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
At 30 November 2023	241,189	18,076	4,636	862	264,763
<b>Carrying amount</b>					
At 30 November 2023	49,698	7,917	2,856	-	60,471
At 30 November 2022	55,174	10,311	2,355	104	67,944

# WESTBURY ON SEVERN PARISH HALL

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

### 14 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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>
<b>Previous year:</b>				
	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>
<b>Previous year:</b>				
	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 £
<b>Fund balances at 30 November 2023 are represented by:</b>			
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>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 30 November 2022 are represented by:</b>			
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>

### 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
£	£	£
<b>Income from:</b>		
<b>Donations and legacies</b>		
Donations and gifts	2,252	3,763
<b>Charitable activities</b>		
Rents received	19,401	16,648
Severndipity rent	6,000	6,000
Wayleaves	46	-
<b>Other trading activities</b>		
Fundraising events	6,973	6,698
<b>Investment income</b>		
Bank interest receivable	224	19
<b>Other income</b>		
Severndipity covenant income	8,460	11,504
<b>Total income</b>	<b>43,356</b>	<b>44,632</b>
<b>Resources expended:</b>		
<b>Fundraising expenses</b>		
Fundraising costs	2,162	3,145
	(2,162)	(3,145)
<b>Charitable activities</b>		
<b>Parish Hall</b>		
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	-
	(50,895)	(41,462)
<b>Net movement in funds</b>	<b>(9,701)</b>	<b>25</b>

# WESTBURY ON SEVERN PARISH HALL

## SUPPORT AND GOVERNANCE COSTS FOR THE YEAR ENDED 30 NOVEMBER 2023

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