

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**

LEGAL AND ADMINISTRATIVE INFORMATION

**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 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.

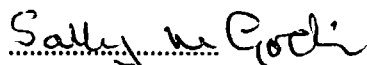
The Trustees who served during the year and up to the date of signature of the financial statements were:

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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

		2024		2023	
	Notes	£	£	£	£
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			64,668		58,335
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		118,721		104,284
			<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		
Donations and gifts	540	1,252
Legacy	-	1,000
	540	2,252

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
	27,189	25,447

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></u>	<u></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	1	1
	<u>1</u>	<u>1</u>

	2024	2023
	£	£

Wages and salaries	2,600	2,367
	<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	<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	<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>
	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>

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		50,814		43,356
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	
		(47,864)		(50,895)
Net movement in funds		(85)		(9,701)

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>
		48		49
Governance costs				
Legal and professional	-		2,108	
Independent Examiner's fee	960		945	
	<u>960</u>		<u>945</u>	
		960		3,053
		<u>960</u>		<u>3,053</u>
		1,008		3,102
		<u>1,008</u>		<u>3,102</u>