

The Ashurst McDermott Hall
Trustees' Annual Report and Accounts
For The Year Ended 30 September 2021

The Ashurst McDermott Hall

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The Ashurst McDermott Hall

Information

Name

The full name of the charity is The Ashurst McDermott Hall.

Trustees

Mr C Tomlin (Chairman)
Ms R M L Guerrier
Mrs S A Haines
Mr R Humphries
Mr M Jarrett
Mrs S M Minoprio
Mrs J M Soyke
Mr J N A Syers
Mrs T A Watson
Mr T L Watson
Mr M Willoughby-Jones
Mr B H Woodhouse

Charity Number

302673

Date of Formation

13 May 1963

Address

Tanglewood
Claytons Lane
Ashurst
Tunbridge Wells
Kent
TN3 9TD

The Ashurst McDermott Hall

Trustees' Annual Report

The trustees present their report and accounts for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (FRS102), issued on July 2014 and as subsequently amended.

The board of trustees are satisfied with the performance of the charity during the year and the position at 30 September 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, governance and management

The charity is controlled by its governing document, a Scheme approved by the Charity Commissioners for regulation of this charity dated 28 January 1992 as amended 5 February 2007, subject to and in accordance with the provisions of this Scheme by the Committee of Management.

The charity constitutes an unincorporated charity.

Objectives and Activities

The objectives of the charity are:

(a) to provide & maintain a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for:

- (i) meetings, lectures & classes, and
- (ii) other forms of recreation and leisure-time occupation;

(b) to provide or assist in the provision of recreational facilities for the inhabitants of the area of benefit in the interests of social welfare;

with the object of improving the conditions of life for the inhabitants.

There has been no change in these aims and objectives during the year.

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit in deciding what activities the charity should undertake as required in section 17(5) of the Charities Act 2011.

Governance

The Committee of Management (who are the charity trustees of the charity) shall consist, when complete, of fifteen persons (Members), being seven Elected Members and eight Representative Members.

Elected Members shall be appointed at the annual general meeting and shall hold office from the end of the annual general meeting at which they are appointed.

One Representative Member shall be appointed by each of the organisations as stated in the governing document.

The Committee shall have power by a resolution passed at a duly constituted meeting by the votes of not less than two-thirds of the Members for the time being to allow the appointment of an additional Representative Member by any organisation in the area of benefit not already named in this Scheme.

Risk management

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.

The Ashurst McDermott Hall

Trustees' Annual Report (cont)

Trustees

The following trustees held office during the year:

Mr C Tomlin (Chairman)

Mr C J Blyth (resigned 20th July 2021)

Ms R M L Guerrier

Mrs S A Haines

Mr R Humphries

Mr M Jarrett

Mrs S M Minoprio

Mrs J M Soyke

Mr J N A Syers

Mrs T A Watson

Mr T L Watson

Mr M Willoughby-Jones

Mr B H Woodhouse

Achievements, Performance and Financial Review

The continued Covid-19 Pandemic, associated Lockdowns and social distancing have meant hiring of the Hall & ABSA only restarted in late Spring 2021. Therefore, the results for the year are again very different to years prior to 2020.

Ashurst McDermott Hall

Lettings produced £2,534 (2020 - £4,565) in the period October to March and then some regular hirings during the summer of 2020. Other income received totalled £481 (2020 - £507).

Resources expended totalled £8,079 (2020 - £6,400) excluding depreciation of £3,686 (2020 - £3,686). The increase in expenditure is mainly due to the cost of some tree surgery, purchase of gates for the Hall car park and gardening work. It should be noted that the Hall had all its roof tiles replaced during the year, this work was entirely paid for by the tile manufacturer because the tiles had been proved to be defective.

Five Grants totalling £10,193 were for the various lockdowns from November to March. The final Grant of £8,000 was for preparations to re-open. One Grant of £10,000 was received in 2020. We are extremely grateful for these Grants

As a result of the Grants, the hall produced a surplus of £13,484 (2020 - £8,672) excluding depreciation. The surplus is derived from actual 'cash' transactions during the year plus accounting adjustments for the prepayment of insurance, lettings income, sundry debtors and creditors for accountancy fees etc.

Cash resources at 30 September 2021 total £62,922 (2020 - £48,450).

The hall is let both for private functions and courses, as well as activities open to the public both in Ashurst and the surrounding area. The hall is also well used by the church both in Ashurst as well as other churches.

Ashurst & Blackham Sports Association (ABSA) - a sub-Committee of the Trust

Lettings produced £3,785 (2020 - £3,990), fundraising events £436 (2020 - £3,198), sale of drinks after matches and village bar £395 (2020 - £83), fishing agreement £1,650 (2020 - £1,650). Total income was £6,341 (2020 - £8,977) excluding grants.

The Ashurst McDermott Hall

Trustees' Annual Report (cont)

A total of 6 Covid Grants were secured during the year - all from Tunbridge Wells Borough Council. Five Grants totalling £10,193 were for the various lockdowns from November to March. The final Grant of £8,000 was for preparations to re-open. One Grant of £10,000 was received in 2020. We are extremely grateful for these Grants.

Resources expended totalled £6,474 (2020 - £7,703) excluding depreciation.

The cost to run the income generating events were £2,932 (2020 - £2,061) and drinks purchased for resale were £1,722 (2020 - nil). The costs to run the sports field and pavilion (e.g. electricity, insurance etc.) are therefore £6,474 (2020 - £5,641) excluding purchase of assets, drinks for resale and events costs.

As a result of the Grant, ABSA produced a surplus, excluding depreciation, of £13,486 (2020 - £11,274). The surplus is based on cash transactions during the year less insurance prepaid, hirings income, debtors and other creditors.

No major work was carried out at the sports field during the year.

Cash resources at 30 September 2021 total £38,690 (2020 - £25,374).

The sports field is let mainly for football and stoolball and the pavilion is let as a children's Montessori nursery. ABSA owns the fishing rights on the east side of the river and has agreed to not fish from it. The pavilion provides changing facilities for sports teams as well as a location for village events and post-match drinks and teas. ABSA has now established two well attended fund raising annual village events that produce profits to enhance the facilities. These are a Raft Race in June and Fireworks in November.

Thank you to Sheila Haines for her work producing timely and accurate paperwork in dual roles as both Village Hall Bookings secretary as well as ABSA Treasurer. Thanks also to Chris Tomlin for continuing to lead the Trust during this Covid-affected year. Chris and Sheila were responsible for identifying and securing the further Tunbridge Wells BC Covid-19 Grants that have been hugely important to the Trust this year.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Mr C Tomlin
Chairman of the Trustees

Date:

The Ashurst McDermott Hall

Independent Examiner's Report

Report to the Trustees of The Ashurst McDermott Hall, Charity Number 302673, on the Accounts for the Year Ended 30 September 2021, as set out on pages 7 to 14.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David James
Accountant
9 Dukes Meadow
Chiddingstone Causeway
Tonbridge
TN11 8LW

18 November 2021

The Ashurst McDermott Hall

Statement of Financial Activities For the Year Ended 30 September 2021

| | Notes | Unrestricted funds | Restricted funds | Total 2021 | Total 2020 |
|--|-------|-----------------------|---------------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | 235 | - | 235 | 300 |
| Incoming resources from charitable activities | 3.2 | 8,364 | - | 8,364 | 10,324 |
| Other trading activities | 3.3 | 436 | - | 436 | 3,198 |
| Other (Grants) | 3.1 | 36,387 | - | 36,387 | 20,000 |
| Total | | 45,422 | - | 45,422 | 33,822 |
| Resources expended | | | | | |
| Expenditure on: | | | | | |
| Charitable activities | | 20,525 | 3,817 | 24,342 | 20,638 |
| Other (Event costs) | 3.3 | 2,932 | - | 2,932 | 2,061 |
| Other (Governance costs) | 5 | 380 | - | 380 | 380 |
| Total | | 23,837 | 3,817 | 27,654 | 23,079 |
| Net income/(expenditure) before investment gains/(losses) | | 21,585 | (3,817) | 17,768 | 10,743 |
| Net gains/(losses) on investments | 3.4 | 321 | - | 321 | 227 |
| Net income/(expenditure) | | 21,906 | (3,817) | 18,089 | 10,970 |
| Net movement in funds | | 21,906 | (3,817) | 18,089 | 10,970 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward at 1 October 2020 | | 152,820 | 392,314 | 545,134 | 534,164 |
| Total Funds carried forward | | 174,726 | 388,497 | 563,223 | 545,134 |

The Ashurst McDermott Hall

Balance Sheet as at 30 September 2021

| | Notes | 2021 | 2020 |
|--|-------|-----------------------|-----------------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 8 | 461,239 | 469,688 |
| Current assets | | | |
| Stocks | 9 | 472 | 1,279 |
| Debtors | 10 | 2,459 | 3,509 |
| Cash at bank and in hand | 12 | 101,612 | 73,823 |
| | | <u>104,543</u> | <u>78,611</u> |
| Creditors: amounts falling due within one year | 11 | (2,559) | (3,165) |
| Net current assets | | <u>101,984</u> | <u>75,446</u> |
| Total assets less current liabilities | | <u><u>563,223</u></u> | <u><u>545,134</u></u> |
| Funds of the Charity | 13 | | |
| Restricted income funds | | 388,497 | 392,314 |
| Unrestricted funds | | 174,726 | 152,820 |
| | | <u><u>563,223</u></u> | <u><u>545,134</u></u> |

The accounts were approved by the Trustees on

Mr C J Tomlin
Trustee

Mr B H Woodhouse
Trustee

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. The charity has no support costs.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 14.

Stocks

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Analysis of income

| 3.1 Donations & legacies | Unrestricted funds £ | Restricted funds £ | 2021 £ | 2020 £ |
|---|-------------------------|-----------------------|----------------|---------------|
| Donations and gifts | 235 | - | 235 | 300 |
| General grants provided by government/other charities | 36,387 | - | 36,387 | 20,000 |
| | <u>36,622</u> | <u>-</u> | <u>36,622</u> | <u>20,300</u> |
| 3.2 Charitable activities | | | 2021 £ | 2020 £ |
| Hall hire & rental | | | 2,534 | 4,565 |
| Sports field hire & pavilion rental | | | 3,785 | 3,990 |
| Fishing club subscriptions | | | 1,650 | 1,650 |
| Drink sales following matches & village bar | | | 395 | 83 |
| Sundry | | | - | 36 |
| | | | <u>8,364</u> | <u>10,324</u> |
| 3.3 Other trading activities | | | 2021 £ | 2020 £ |
| Income from events | | | 436 | 3,198 |
| Event costs | | | (2,932) | (2,061) |
| | | | <u>(2,496)</u> | <u>1,137</u> |

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

| | | | |
|------------|--------------------------------|------------|------------|
| 3.4 | Income from investments | 2021 | 2020 |
| | | £ | £ |
| | Interest income | <u>321</u> | <u>227</u> |

| | | | | | |
|----------|--|--------------|---------------|---------------|---------------|
| 4 | Analysis of expenditure | | | 2021 | 2020 |
| | | Depreciation | Other costs | Total | Total |
| | | £ | £ | £ | £ |
| | Expenditure on raising funds | | | | |
| | Event costs | | 2,932 | 2,932 | 2,061 |
| | Expenditure on Charitable activities | | | | |
| | Costs of maintaining and operating Hall, Sports field and Pavilion | | | | |
| | Activities undertaken directly | 8,449 | 15,893 | 24,342 | 20,638 |
| | Other | | | | |
| | Governance costs | | 380 | 380 | 380 |
| | Total expenditure | <u>8,449</u> | <u>19,205</u> | <u>27,654</u> | <u>23,079</u> |

| | | | |
|----------|--|------------|------------|
| | | 2021 | 2020 |
| 5 | Details of certain items of expenditure | | |
| | Fees for examination of the accounts | | |
| | Independent examiner's fees | <u>380</u> | <u>380</u> |

6 Paid employees

Staff Costs

There were no paid employees during the year.

7 Grantmaking

Analysis of grants paid (included in cost of charitable activities)

The charity did not make any grants or donations which in aggregate form a material part of the charitable activities undertaken.

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

8 Tangible fixed assets

| | Freehold Land and buildings £ | Plant and machinery £ | Fixtures, fittings and equipment £ | Total £ |
|---|--|-----------------------------|---|----------------|
| 8.1 Cost or valuation | | | | |
| At 1 October 2020 | 548,274 | 17,309 | 29,676 | 595,259 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At 30 September 2021 | <u>548,274</u> | <u>17,309</u> | <u>29,676</u> | <u>595,259</u> |
| 8.2 Depreciation and impairments | | | | |
| At 1 October 2020 | 82,254 | 13,641 | 29,676 | 125,571 |
| Charge for the year | 4,783 | 3,666 | - | 8,449 |
| On disposals | - | - | - | - |
| At 30 September 2021 | <u>87,037</u> | <u>17,307</u> | <u>29,676</u> | <u>134,020</u> |
| 8.3 Net book value | | | | |
| At 30 September 2021 | <u>461,237</u> | <u>2</u> | <u>-</u> | <u>461,239</u> |
| At 30 September 2020 | <u>466,020</u> | <u>3,668</u> | <u>-</u> | <u>469,688</u> |

8.4 Accounting Policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|-------------------|
| Freehold land & buildings | 1 % straight line |
| Plant and machinery | 25% straight line |
| Fixtures, fittings & equipment | 25% straight line |

Freehold land & buildings includes £70,000 of property and fishing rights which are not being depreciated.

9 Stocks

| | 2021 £ | 2020 £ |
|-------------------|------------|--------------|
| Stocks for resale | <u>472</u> | <u>1,279</u> |

10 Analysis of debtors

| Amounts falling due within one year: | 2021 £ | 2020 £ |
|--------------------------------------|--------------|--------------|
| Trade debtors | 575 | 1,650 |
| Prepayments and accrued income | <u>1,884</u> | <u>1,859</u> |
| | <u>2,459</u> | <u>3,509</u> |

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

| | | |
|--------------------------------------|--------------|--------------|
| 11 Analysis of creditors | 2021 | 2020 |
| Amounts falling due within one year: | £ | £ |
| Trade creditors | 1,035 | 1,035 |
| Accruals and deferred income | 1,524 | 2,130 |
| | <u>2,559</u> | <u>3,165</u> |

| | | |
|------------------------------------|----------------|---------------|
| 12 Cash at bank and in hand | 2021 | 2020 |
| | £ | £ |
| Cash at bank and on hand | <u>101,612</u> | <u>73,823</u> |

Events after the end of the reporting period

There have been no events subsequent to the period-end date which require disclosure in or adjustment to the financial statements.

13 Charity funds

Details of material funds held and movements during the current reporting period

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 as at 1 October 2020 | Movement in funds | | Balance as at 30 September 2021 |
|--|------------------------------------|---------------------------------------|------------------------------|---------------------------------------|
| | £ | Income/ Capitalised Expenditure | Expenditure/ depreciation | £ |
| Village Hall, Sports Field Pavilion & land with Fishing rights | 392,314 | - | (3,817) | 388,497 |
| | <u>392,314</u> | <u>-</u> | <u>(3,817)</u> | <u>388,497</u> |

Village Hall, Sports Field Pavilion & land with Fishing rights

This fund was set up with money received for the purpose of building the village hall and the acquisition of the sports field pavilion & land with fishing rights.

The Ashurst McDermott Hall

Notes to the Accounts for the year ended 30 September 2021

14 Movement in funds

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|--|----------------------------|--------------------------|----------------|
| Fund balances at 30 September 2021 are represented by: | | | |
| Tangible fixed assets | 72,742 | 388,497 | 461,239 |
| Current assets | 104,543 | - | 104,543 |
| Creditors: amounts falling due within one year | (2,559) | - | (2,559) |
| | <u>174,726</u> | <u>388,497</u> | <u>563,223</u> |

Summary

| | At 1 Oct 20 £ | Movement in year £ | At 30 Sep 21 £ |
|--------------------|------------------|--------------------------|-------------------|
| Restricted funds | 392,314 | (3,817) | 388,497 |
| Unrestricted funds | 152,820 | 21,906 | 174,726 |
| | <u>545,134</u> | <u>18,089</u> | <u>563,223</u> |

15 Transactions with trustees and related parties

15.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

15.2 Trustees' expenses

No trustee expenses have been incurred.

15.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

16 Taxation

The charity is exempt from tax on its charitable activities.