

CLIFFE MEMORIAL HALL

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

CHARITY REGISTRATION NUMBER 302716

**CLIFFE MEMORIAL HALL
CONTENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Page
Charity reference and administrative details	3
Trustees Annual Report	4 to 5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the financial statement	9 to 10

**CLIFFE MEMORIAL HALL
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Charity registration number	302716
Trustees	C Frail M Hooper C Loynes A Moore A Saunders M West
Principal office	Memorial Hall Church Street Cliffe Rochester ME3 7PU
Registered office	26 Station Road Cliffe Rochester ME3 7RX
Independent Examiner	Clayton Stirling & Co 123 Cross Lane East Gravesend Kent DA12 5HA

**CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

C Frail
M Hooper
C Lóynes
A Moore
A Saunders
M West

Objectives and activities

The charity owns and manages a hall in Church Street, Cliffe which is available for hire to the local area. This is open to uniform groups, charities, church, preschool and any groups for the community, as well as private functions.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity uses volunteers in order to meet its charitable objectives.

Achievements and performance

Summary of main achievements

To keep the hall running and at its best, the Committee continues to strive to keep up-to-date where needed. The main expenditure this year includes the sound system installation, a new boiler, as well as an exterior composite door being replaced alongside the usual painting and general maintenance work. We are proud of all that has been done in this year and I would like to thank all the committee members and volunteers who have given up their time to achieve this.

The Committee have always taken the responsibility of keeping the hall open, to be used by locals and surrounding areas, seriously, and will strive to give the community the Hall that was built to provide for their use, and to remember those that lost their lives for us. It is a lovely hall, providing a large and a small hall for use, with secure garden areas and I am proud to be just one of the individuals who will continue to keep it open.

Financial review

We are lucky enough to provide what the surrounding area needs as a function room for weddings and parties, being the size of the hall, holding 250 people at a wedding. We do still have regular hirers, and as we lose one, another applies. Our newest hirer is a group of disabled people who want to play ball in their wheelchairs. How nice is that. We are also striving to keep the hall as clean, fresh and welcoming, continually doing the repairs and replacing as and when needed. We are now looking at putting in a new kitchen, as the old one is looking its age. This will be fulfilled during a break in our hirer calendar for next year. Grants will be applied for, and as well as the quiz evenings that we hold to raise money, we have started a community hub, held once a month, which is proving a great success, numbers attending going up to 75, which is marvellous for people to come, not only from Cliffe, but from surrounding areas too. Our Parish Council also gave us a grant of £10,000 which helps to maintain the hall expenditure.

**CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Reserves policy

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due.

Structure governance and management

Governing document

Cliffe Memorial Hall is an unincorporated charity registered with the Charity Commission in England and Wales. The governing document is the Trust Deed dated 17th November 1960.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the trust deed of the charity. The Board of Trustees is authorised to appoint new trustees to full vacancies. Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the trust. Advice for trustees published by the Charity Commission is given to new trustees and new guidance is notified and made available at Trustees meetings.

Trustees' responsibilities statement


The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity and signed on its behalf by:


Mrs M Hooper
Trustee

Date: 26/10/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLIFFE MEMORIAL HALL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2022 which are set out on pages 7 to 10

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



J T Durell FCA
Clayton Stirling & Co (12 Limited)
Chartered Accountants

123 Cross Lane East
Gravesend
Kent
DA12 5HA

Date 29th October 2022

**CLIFFE MEMORIAL HALL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	2022		2021	
	Unrestricted funds		Unrestricted funds	
INCOME AND ENDOWMENTS FROM:	£	£	£	£
Donations and legacies				
Donations	-		1,431	
Charitable activities				
Hall bookings	22,598		7,394	
Events	5,559		-	
Other				
Grants - Medway Council	-		10,000	
Grants - Cliffe Parish Council	10,000		2,500	
Total income		38,157		21,325
EXPENDITURE ON CHARITABLE ACTIVITIES				
Events costs	3,192		241	
Wages	5,850		7,091	
Subscriptions	60		43	
Rates and water	1,948		2,387	
Light and heat	2,351		1,850	
Repairs, renewals and replacements	6,401		1,561	
Insurance	2,928		2,950	
Waste removal	1,856		1,726	
Cleaning materials and hall cleaning	6,558		2,250	
Travel and subsistence	-		56	
Advertising	367		290	
Accountancy fees	473		450	
Printing, postage and stationery	310		185	
Telephone	211		221	
Software	230		182	
Sundries	109		67	
Depreciation	6,888		7,021	
Total expenditure		39,732		28,571
Net expenditure		(1,575)		(7,246)
Accumulated Fund B/F		547,773		555,019
Accumulated Fund C/F		546,198		547,773

**CLIFFE MEMORIAL HALL
BALANCE SHEET
AS AT 28 FEBRUARY 2022**

	2022		2021	
	£	£	£	£
FIXED ASSETS				
Hall premises	1,099,435		1,099,435	
Furniture and equipment	5,736		12,504	
Computer equipment	459		579	
		1,105,630		1,112,518
CURRENT ASSETS				
Current account	18,169		12,368	
Debtors and prepayments	1,327		1,752	
Cash in hand	68		108	
	19,564		14,228	
CURRENT LIABILITIES				
Sundry creditors	473		450	
	473		450	
NET CURRENT ASSETS		19,091		13,778
NET ASSETS		1,124,721		1,126,296
FUNDS OF THE CHARITY				
Unrestricted funds		546,198		547,773
Revaluation Reserve		578,523		578,523
		1,124,721		1,126,296

The financial statements on pages 6 to 9 were approved by the trustees, and authorised for issue and signed on their behalf by:

Signed MCH Date 26/10/22 2022
MRS. M. HOOPER
Trustee

Signed on behalf of the committee

**CLIFFE MEMORIAL HALL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cliffe Memorial Hall meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historic cost convention as modified by the revaluation of certain fixed assets.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income and endowments

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity receives government grants in respect of Covid grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Freehold property	Nil
Fixtures, fittings and equipment	10% straight line basis
Computer equipment	20% straight line basis

CLIFFE MEMORIAL HALL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies (continued)

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 March 2021	1,099,435	77,175	599	1,177,209
Additions	-	-	-	-
At 28 February 2022	1,099,435	77,175	599	1,177,209
Depreciation				
At 1 March 2021	-	64,671	20	64,691
Charge for the year	-	6,768	120	6,888
At 28 February 2022	-	71,439	140	71,579
Net book value				
At 28 February 2022	1,099,435	5,736	459	1,105,630
At 28 February 2021	1,099,435	12,504	579	1,112,518

3 Fund reconciliation

Unrestricted funds

	Balance at 1 March 2021	Income	Expenditure	Balance at 28 February 2022
Unrestricted	547,773	38,157	(39,732)	546,198
Revaluation reserve	578,523	-	-	578,523
	1,126,296	38,157	(39,732)	1,124,721

The revaluation reserve represents the increase between the cost of the freehold land and buildings and the valuation shown in note 2.