
WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

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WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Mr Marshall Clements, Chairman
Mrs Deborah Yamanaka
Mrs Georgie Bigg
Mrs Sarah Treweek (resigned 18 May 2022)
Mrs Helen Ward
Mr James Coffey, Vice Chair
Mr Nick Finch
Mrs Felicity Hopkins (resigned 4 May 2022)
Mrs Gabrielle Wilson (appointed 30 November 2022)
Mrs Pauline Jeffries (resigned 14 November 2022)
Mr Richard Kingcott

**Charity registered
number**

304688

Principal office

The John Locke Room
Silver Street
Wrington
North Somerset
BS40 5QE

Accountants

The Alanbrookes Group Ltd
24 Glove Factory Studios
Holt
Wiltshire
BA14 6RL

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Village Hall for the year 1 April 2022 to 31 March 2023.

The Charity also trades under the names Wrington Memorial Hall & Recreation Field Committee.

Objectives and activities

a. Policies and objectives

The charity maintains and manages Wrington Memorial Hall, the Recreation Field and The John Locke buildings for the use and benefit of the residents of Wrington. The charity provides buildings, facilities and open space for Community use for all aspects and ages of the Community and for the provision of amateur sport.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

- The Charity ensured the buildings and open areas were maintained and managed for the safe use by local residents.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Charity receives an annual grant of £12,000 from Wrington Parish Council. The rest of the funds for the charity comes from the hire charges for the hall.

The objectives of the charity are to manage and provide facilities for the Community to use.

All ages and groups in the Community make use of the hall for many different activities, including badminton, table tennis, gardening club, yoga, toddler groups, Wrington Primary school, support groups and the drama group.

b. Reserves policy

It is the policy of the Committee to ensure that there are sufficient reserves to enable the charity to meet its liabilities as they fall due. Accordingly the Committee keeps a very close eye on the financial situation and transactions on the account and aims to ensure that its current account is always in credit.

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

Wrington Memorial Hall & Recreation Field Committee is a registered charity, number 304688, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed by Wrington Parish Council.

Statement of Trustees' responsibilities

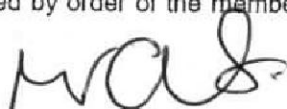
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (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.

Approved by order of the members of the board of Trustees on 30 November 2023 and signed on their behalf by:



Mr Marshall Clements

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Wrington Memorial Hall & Recreation Field Committee ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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.

Signed:



Dated: 30 November 2023

The Alanbrookes Group Ltd

ICAEW

24, Glove Factory Studios, Holt, Wiltshire, BA14 6RL

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	16,089	16,089	22,815
Other income	4	17,115	17,115	24,812
Total income		33,204	33,204	47,627
Expenditure on:				
Charitable activities	5	41,450	41,450	34,260
Total expenditure		41,450	41,450	34,260
Net movement in funds		(8,246)	(8,246)	13,367
Reconciliation of funds:				
Total funds brought forward		32,928	32,928	19,561
Net movement in funds		(8,246)	(8,246)	13,367
Total funds carried forward		24,682	24,682	32,928

The Statement of Financial Activities includes all gains and losses recognised in the year.

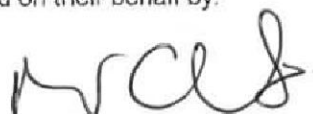
The notes on pages 7 to 14 form part of these financial statements.

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	5,234	164
		<u>5,234</u>	<u>164</u>
Current assets			
Debtors	11	856	2,847
Cash at bank and in hand		21,215	31,061
		<u>22,071</u>	<u>33,908</u>
Creditors: amounts falling due within one year	12	(2,623)	(1,144)
Net current assets		<u>19,448</u>	<u>32,764</u>
Total assets less current liabilities		<u>24,682</u>	<u>32,928</u>
Net assets excluding pension asset		<u>24,682</u>	<u>32,928</u>
Total net assets		<u><u>24,682</u></u>	<u><u>32,928</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	24,682	32,928
Total funds		<u><u>24,682</u></u>	<u><u>32,928</u></u>

The financial statements were approved and authorised for issue by the Trustees on 30 November 2023 and signed on their behalf by:



Mr Marshall Clements

The notes on pages 7 to 14 form part of these financial statements.

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Wrington Memorial Hall & Recreation Field Committee is a charity registered in England.
Its registered address is:
John Locke House, Silver Street, Wrington, North Somerset BS40 5QE

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Wrington Memorial Hall & Recreation Field Committee meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
Fixtures and fittings	-	25% Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

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.

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which 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.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Parish Trust Income	1,039	1,039	7,839
Parish Council Grants	12,000	12,000	12,000
Solar Panel Income	1,330	1,330	1,332
Annual Club Rents	1,720	1,720	1,644
	<u>16,089</u>	<u>16,089</u>	<u>22,815</u>

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	15,105	15,105	9,463
Other income	2,010	2,010	82
Covid and parish council grants	-	-	15,267
	<u>17,115</u>	<u>17,115</u>	<u>24,812</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable expenditure	<u>41,450</u>	<u>41,450</u>	<u>34,260</u>

6. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable expenditure	<u>41,450</u>	<u>41,450</u>	<u>34,260</u>

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	19,542	19,542	18,605
Accountancy	660	660	510
Licence fees	253	253	486
Employee pension scheme	1,592	1,592	1,408
Water rates	554	554	273
Light, heat and power	7,466	7,466	3,733
Insurance	430	430	435
Repairs and maintenance	3,678	3,678	4,484
Recreation field maintenance	3,632	3,632	2,920
Telephone and fax	1,007	1,007	579
Stationery and cleaning	727	727	601
Sundry expenses	109	109	144
Depreciation of plant and machinery	82	82	82
Depreciation of fixtures and fittings	1,718	1,718	-
	<u>41,450</u>	<u>41,450</u>	<u>34,260</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £690 (2022 - £504).

8. Staff costs

	2023 £	2022 £
Contribution to defined contribution pension schemes	1,592	1,408
Wages and salaries	19,542	18,605
	<u>21,134</u>	<u>20,013</u>

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	2,718	-	2,718
Additions	-	6,870	6,870
At 31 March 2023	<u>2,718</u>	<u>6,870</u>	<u>9,588</u>
Depreciation			
At 1 April 2022	2,554	-	2,554
Charge for the year	82	1,718	1,800
At 31 March 2023	<u>2,636</u>	<u>1,718</u>	<u>4,354</u>
Net book value			
At 31 March 2023	<u>82</u>	<u>5,152</u>	<u>5,234</u>
At 31 March 2022	<u>164</u>	<u>-</u>	<u>164</u>

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	856	2,847
	<u>856</u>	<u>2,847</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,933	610
Accruals and deferred income	690	534
	<u>2,623</u>	<u>1,144</u>

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>21,215</u>	<u>31,061</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	<u>32,928</u>	<u>33,204</u>	<u>(41,450)</u>	<u>24,682</u>

WRINGTON MEMORIAL HALL & RECREATION FIELD COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	5,234	5,234
Current assets	22,071	22,071
Creditors due within one year	(2,623)	(2,623)
Total	24,682	24,682

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	164	164
Current assets	33,908	33,908
Creditors due within one year	(1,144)	(1,144)
Total	32,928	32,928