

# BERNAYS MEMORIAL INSTITUTE

England & Wales · Charity number 312187

## Details

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Other names	BERNAY'S INSTITUTE, BERNAY'S MEMORAIL INSTITUTE, BERNAY'S MEMORIAL INSTITUTE
Status	Registered
Legal form	Other
Registered	1963-06-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	48 Dalkeith Grove Stanmore Middlesex HA7 4SF
Phone	020 8930 8442
Email	<a href="mailto:igwmackiembe@gmail.com">igwmackiembe@gmail.com</a>
Website	<a href="http://bernaysmemorialhall.org.uk">bernaysmemorialhall.org.uk</a>

## Activities

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**Objects:** LIBRARY OR READING OR LECTURE ROOMS OR ANY OTHER LIKE PURPOSES FOR THE EDUCATION OR RECREATION OF THE INHABITANTS OF THE BENEFICIAL AREA (WITH SPECIAL REGARD FOR THE RECREATION AND INSTRUCTION OF THE LABOURING POPULATION).

**Activities:** Letting of hall and rooms to small local organisations, residents and charities at beneficial rates. Great benefit to all the people living in the area as this type of accommodation is otherwise difficult to find.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** PARISH OF GREAT STANMORE.
- Harrow

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,325	£52,206	-	-
2023-12-31	£70,683	£76,554	-	-
2022-12-31	£60,563	£56,646	-	-
2021-12-31	£38,380	£22,714	-	-
2020-12-31	£55,140	£59,938	-	-

## Trustees

Name	Role	Appointed
<b>Rev Matthew Stone</b>	Chair	2014-07-10
Christopher Curran		2022-07-08
Howard Victor Stone		2021-11-05
John Martin MacKenzie-Corby		2023-07-14
Julia Wyndham		2018-11-02
NIGEL MARTIN REESE		2022-11-18

**BERNAYS MEMORIAL INSTITUTE**

England & Wales - Charity number 312187

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# Accounts

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**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2024**

**charity no: 312187**

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	2	Income & Expenditure Account
	3	Balance Sheet
	4	Notes on the financial statements

## **BERNAYS MEMORIAL INSTITUTE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2024, which are set out on pages 2 to 6.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
Gowers Limited  
The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

19th August 2025

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2024**

		2023	2023
	notes	£	£
<b>Income</b>			
Gross lettings		52,378	49,078
Bank interest		10,015	5,226
Stanmore Club rent		4,529	2,907
Glebe Hall lettings		12,403	13,322
Donations		-	150
Government grants		-	-
		<hr/>	<hr/>
<b>Total income</b>		<b>79,325</b>	<b>70,683</b>
		<hr/>	<hr/>
<b>Expenditure</b>			
Repairs, replacements, renewals & cleaning		7,548	4,343
Cleaning		2,386	1,783
Refurbishment costs		-	18,150
Donation		3,000	1,500
Booking agency		20,160	20,160
Rates & water rates		536	995
Insurances		4,579	4,281
Light & heat		10,082	15,428
Internet		317	317
General expenses		2,878	8,865
Examiners fees (governance costs)		720	732
		<hr/>	<hr/>
<b>Total resources expended</b>		<b>52,206</b>	<b>76,554</b>
		<hr/>	<hr/>
<b>Net (deficit)/income</b>		<b>27,119</b>	<b>(5,871)</b>
Total funds brought forward	(7)	516,948	523,329
		<hr/>	<hr/>
<b>Total Funds carried forward</b>	(7)	<b>544,067</b>	<b>517,458</b>
		<hr/>	<hr/>

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2024**

	notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	8,842		8,711	
Cash at bank and in hand	(5)	305,845		272,637	
Appeal fund	(6)	-		510	
		<hr/>		<hr/>	
		314,687		281,858	
<b>Creditors – amounts falling due within one year</b>		(12,366)		(6,146)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			302,321		275,712
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			544,067		517,458
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>	(7)		544,067		517,458
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 19th August 2025  
by

**Nigel Reese**  
Treasurer – Trustee

**Rev'd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2024****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Charities Act. The accounts are prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Fixtures and fittings £	Freehold property £	Total £
<b>Cost</b>			
At 1st January 2024 and 31st December 2024	5,794	235,952	241,746
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1st January 2024 and 31st December 2024	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 1st January 2024 and 31st December 2024	5,794	235,952	241,746
	<hr/>	<hr/>	<hr/>

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2024****4. Debtors**

	2024	2023
	£	£
Debtors	848	877
Prepayments	7,994	7,834
	<hr/>	<hr/>
	8,842	8,711
	<hr/> <hr/>	<hr/> <hr/>

**5. Cash at bank and in hand**

	2024	2023
	£	£
Current accounts	32,795	18,872
Deposit account	20,477	10,056
COIF charity deposit	58,000	58,000
Savings account	19,354	15,130
Undeposited funds	-	1,906
Shawbrook Bank	88,993	85,892
Cambridge and Counties Bank	86,226	82,781
	<hr/>	<hr/>
	305,845	272,637
	<hr/> <hr/>	<hr/> <hr/>

**6. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	10,837	2,028
Deposits received	900	750
Accruals	629	3,368
	<hr/>	<hr/>
	12,366	6,146
	<hr/> <hr/>	<hr/> <hr/>

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2024****7. Funds and restatements**

The Trustees have concluded that the amount of £510 shown as 'Appeal Fund' in previous years' accounts, had been amalgamated with other monies held and this amount has therefore been removed from the balance sheet.

During the previous financial year, the trustees agreed that the Glebe Hall, as part of the property of the charity, whose net income which had been treated differently for accounting purposes in previous years, should be fully recognised within and as part of the full accounts of the charity. The Glebe Hall income and expenditure, and balances held, were fully recognised in the 2023 accounts with restated figures shown for 2022, also including the Glebe Hall detailed results.

The restatements above necessitated prior year adjustments to the funds of the charity, also shown below.

**Restated funds of the charity**

	2024	2023
	£	£
Funds brought forward as restated	517,458	523,458
Surplus/(deficit) for the year	27,119	(5,871)
Prior year adjustment	(510)	(129)
	<hr/>	<hr/>
Funds carried forward as restated	544,067	517,458
	<hr/> <hr/>	<hr/> <hr/>

**BERNAYS MEMORIAL INSTITUTE**

England & Wales - Charity number 312187

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# Accounts

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**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2023**

**charity no: 312187**

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## **BERNAYS MEMORIAL INSTITUTE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2023, which are set out on pages 2 to 6.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
Gowers Limited  
The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

11th June 2024

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2023**

	notes	2023 £	2022 restated £
<b>Income</b>			
Gross lettings		49,078	55,353
Bank interest		5,226	1,334
Stanmore Club rent		2,907	3,876
Glebe Hall lettings		13,322	10,905
Donations		150	-
Government grants		-	-
		<hr/>	<hr/>
<b>Total income</b>		<b>70,683</b>	<b>71,468</b>
		<hr/>	<hr/>
<b>Expenditure</b>			
Repairs, replacements, renewals & cleaning		4,343	22,722
Cleaning		1,783	-
Refurbishment costs		18,150	-
Donation		1,500	-
Booking agency		20,160	20,160
Rates & water rates		995	886
Insurances		4,281	4,264
Light & heat		15,428	8,949
Internet		317	-
General expenses		8,865	5,417
Examiners fees (governance costs)		732	733
		<hr/>	<hr/>
<b>Total resources expended</b>		<b>76,554</b>	<b>64,631</b>
		<hr/>	<hr/>
<b>Net (deficit)/income</b>		<b>(5,871)</b>	<b>6,837</b>
Total funds brought forward	(7)	523,329	516,621
		<hr/>	<hr/>
<b>Total Funds carried forward</b>	(7)	<b>517,458</b>	<b>523,458</b>
		<hr/>	<hr/>

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2023**

	notes	2023		2022 restated	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	8,711		3,255	
Cash at bank and in hand	(5)	272,637		279,729	
Appeal fund	(6)	510		510	
		<hr/>		<hr/>	
		281,858		283,494	
<b>Creditors – amounts falling due within one year</b>		(6,146)		(1,782)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			275,712		281,712
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			517,458		523,458
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>	(7)		517,458		523,458
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 11th June 2024  
by



**Nigel Reese**  
Treasurer – Trustee



**Rev'd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2023****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Charities Act. The accounts are prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Fixtures and fittings £	Freehold property £	Total £
<b>Cost</b>			
At 1st January 2023 and 31st December 2023	5,794	235,952	241,746
<b>Depreciation</b>			
At 1st January 2022 and 31st December 2022	-	-	-
<b>Net book value</b>			
At 1st January 2022 and 31st December 2022	5,794	235,952	241,746

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2023****4. Debtors**

	2023	2022
	£	£
Debtors	877	-
Prepayments	7,834	3,255
	<hr/>	<hr/>
	8,711	3,255
	<hr/> <hr/>	<hr/> <hr/>

**5. Cash at bank and in hand**

	2023	2022
	£	restated £
Current accounts	18,872	90,190
Deposit account	10,056	-
COIF charity deposit	58,000	20,000
Savings account	15,130	5,040
Undeposited funds	1,906	-
Shawbrook Bank	85,892	85,000
Cambridge and Counties Bank	82,781	79,500
	<hr/>	<hr/>
	272,637	279,730
	<hr/> <hr/>	<hr/> <hr/>

**6. Creditors: amounts falling due within one year**

	2023	2022
	£	restated £
Trade creditors	2,028	-
Deposits received	750	1,050
Accruals	3,368	732
	<hr/>	<hr/>
	6,146	1,782
	<hr/> <hr/>	<hr/> <hr/>

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2023****7. Funds and restatements**

During the financial year, the trustees agreed that the Glebe Hall, as part of the property of the charity, whose net income which had been treated differently for accounting purposes in previous years, should be fully recognised within and as part of the full accounts of the charity. The Glebe Hall income and expenditure, and balances held, has now been fully recognised in the 2023 accounts with restated figures shown for 2022, also including the Glebe Hall detailed results.

The restatement necessitated two prior year adjustments to the funds of the charity, also shown below.

**Restated funds of the charity**

	2023	2022
	£	£
Funds brought forward as restated	523,458	517,748
(Deficit)/surplus for the year	(5,871)	6,837
Prior year adjustment	(129)	(1,127)
	<hr/>	<hr/>
Funds carried forward as restated	517,458	523,458
	<hr/> <hr/>	<hr/> <hr/>

**BERNAYS MEMORIAL INSTITUTE**

England & Wales - Charity number 312187

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# Accounts

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**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2022**

**charity no: 312187**

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# **BERNAYS MEMORIAL INSTITUTE**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2022, which are set out on pages 2 to 5.

### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
Gowers Limited  
The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

Date: 25th July 2023

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2022**

	2022	2021
	£	£
<b>Income</b>		
Gross lettings	55,353	24,086
Bank interest	1,334	591
Stanmore Club rent	3,876	4,844
Donations	-	-
Government grants	-	8,859
	<hr/>	<hr/>
<b>Total income</b>	<b>60,563</b>	<b>38,380</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditure</b>		
Repairs, replacements, renewals & cleaning	21,381	3,068
Booking agency	20,160	6,720
Rates & water rates	798	657
Insurances	3,247	3,434
Light & heat	5,844	2,625
General expenses	4,483	5,485
Examiners fees (governance costs)	733	725
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>56,646</b>	<b>22,714</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Net income</b>	<b>3,917</b>	<b>15,666</b>
Total funds brought forward	482,154	466,488
	<hr/>	<hr/>
<b>Total Funds carried forward</b>	<b>486,071</b>	<b>482,154</b>
	<hr/> <hr/>	<hr/> <hr/>

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2022**

	notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	3,255		3,247	
Cash at bank and in hand	(5)	271,292		268,096	
Appeal fund	(6)	510		510	
		<hr/>		<hr/>	
		275,057		271,853	
<b>Creditors – amounts falling due within one year</b>		(30,732)		(31,445)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			244,325		240,408
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			486,071		482,154
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>			486,071		482,154
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 14<sup>th</sup> July 2023 by



**Ian Mackie MBE**  
Treasurer – Trustee



**The Revd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2022****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

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**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1st January 2022 and 31st December 2022	5,794	235,952	241,746
	=====	=====	=====
<b>Depreciation</b>			
At 1st January 2022 and 31st December 2022	-	-	-
	=====	=====	=====
<b>Net book value</b>			
At 1st January 2022 and 31st December 2022	5,794	235,932	241,746
	=====	=====	=====

**BERNAYS MEMORIAL INSTITUTE**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31st DECEMBER 2022**

**4. Debtors**

	2022	2021
	£	£
Prepayments	3,255	3,247

**5. Cash at bank and in hand**

	2022	2021
	£	£
Current account	81,752	38,375
COIF charity deposit	20,000	60,000
Savings account	5,040	5,035
Hodge Bank	-	79,304
Shawbrook Bank	85,000	85,382
Cambridge and Counties Bank	79,500	-

271,292	268,096
---------	---------

**6. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Other creditors – Glebe Hall	30,000	30,000
Accruals	732	1,445

30,732	31,445
--------	--------

**BERNAYS MEMORIAL INSTITUTE**

England & Wales - Charity number 312187

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day <b>01</b>	Month <b>01</b>	Year <b>2021</b>		Day <b>31</b>	Month <b>12</b>	Year <b>2021</b>

## Section A Reference and administration details

Charity name **BERNAYS MEMORIAL INSTITUTE**

Other names charity is known by

Registered charity number (if any) **312187**

**25 THE BROADWAY**

**STANMORE**

**MIDDLESEX**

Postcode

**HA7 3AL**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Astar		Until 5 <sup>th</sup> November 2021	
2	Ian Mackie MBE	Treasurer		
3	Michael Oliver			
4	Roy Shortman			
5	The Revd Matthew Stone	Chair		
6	Julia Wyndham			
7				
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10				
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17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

**INDENTURE DATED 8<sup>th</sup> JUNE 1871**

How the charity is constituted  
(eg. trust, association, company)

**TRUST**

Trustee selection methods  
(eg. appointed by, elected by)

Appointed by the Rector of the Parish Church of Great Stanmore who has the sole right to appoint or remove Trustees.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Insurance of Major Risks on Buildings, Contents and Legal Liabilities. The general control and management is carried out by the Trustees at regular termly meetings.

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

To provide any message or buildings to be used as a library or reading or lecture rooms, or other like purposes for the education or recreation of the inhabitants of the Parish of Great Stanmore.

Provision of rooms in good condition to achieve the Objectives of the Indenture outlined above.

The Hall and adjoining rooms have been let out to small local organisations, charities and individuals at reasonable and affordable rentals. The various activities include the following:

- Arsenal under 10s football coaching via zoom
- Capoeira, Brazilian music exercise discipline class
- Caterpillar Music, children's music group
- Drama classes twice a week for various age groups
- Extend, over 60s exercise group – limited to Jan and Feb
- Kung-fu for children and adults
- Monkey Music, children's music group
- Noisemakers children's music group
- Pilates
- Prayer meetings
- Russian children's school teaching language, music, handicrafts, culture, etc.
- Sally Mistry baby classes
- Various tutoring classes covering Maths, English, Verbal and Non-Verbal Reasoning 3-5 times a week

*Note – many of the 'usual' activities taking place in the Bernays Hall were again restricted for at least some of 2021 because of the Covid-19 pandemic.*

The Trustees consider that performance had been more than satisfactory during 2021 and that the duty in Section 4 of the Charities Act 2006 (to have due regard to public benefit guidance published by the Charity Commission) had been complied with. The Trustees confirm that in planning the Charity's activities they have given careful consideration to the fulfilment of its charitable objectives.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The Bernays Memorial Institute continues to be much loved by the local community because it provides clean, enjoyable, educational and recreational facilities.

The building with associated rooms is used by a large number of local organisations, charities and individuals in line with objectives of the Charity.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

As reflected in the accompanying 2021 Accounts, funds are considered adequate and reasonable to cover running costs, repairs and maintenance and planned improvements.

### Details of any funds materially in deficit

N/A

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

There are no directives in the Indenture relating to investments.

The Trust's funds are generated to protect the Victorian building and to maintain sufficient reserves for the running of premises to ensure it remains in good condition for use by a large number of local organisations, charities and individuals in line with objectives of the Charity.

The main current account is held at Barclays Bank Plc with excess funds deposited with: Charities Aid Foundation (Shawbrook Bank), CCLA (Charities Deposit Fund) and Julian Hodge Bank Ltd.

## Section F

## Other optional information

The Covid-19 pandemic resulted in the Bernays Memorial Hall (and Glebe Hall) being closed again for several weeks in line with Government instructions. This was necessary to limit the spread of Coronavirus. During the time, the halls were checked regularly for building issues and to ensure they remained secure.


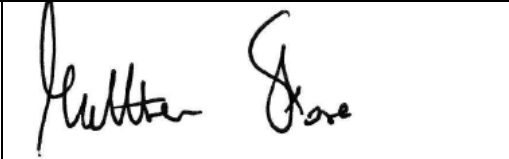
Business Support Grants were successfully applied for and paid by the London Borough of Harrow which amounted to £8,859. The charity also continued to benefit from the Government's Business Rates relief.

When open, Covid-19 risk assessments were put in place and all hall users were asked to prepare their own risk assessments to ensure the necessary precautions were being taken to keep everyone safe.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Ian George Walker MACKIE MBE	The Revd Matthew STONE
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Chair
<b>Date</b>	17 <sup>th</sup> March 2022	

**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2021**

**charity no: 312187**

**CONTENTS**

Page	1	Independent Examiner's Report
	2	Income & Expenditure Account
	3	Balance Sheet
	4	Notes on the financial statements

## **BERNAYS MEMORIAL INSTITUTE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2021, which are set out on pages 2 to 5.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
Gowers Limited  
The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

21st March 2022

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2021**

	2021	2020
	£	£
<b>Income</b>		
Gross lettings	24,086	37,387
Bank interest	591	2,494
Stanmore Club rent	4,844	3,875
Donations	-	50
Government grants	8,859	11,334
	38,380	55,140
	38,380	55,140
<b>Expenditure</b>		
Repairs, replacements, renewals & cleaning	3,068	28,608
Booking agency	6,720	15,954
Rates & water rates	657	557
Insurances	3,434	4,367
Light & heat	2,625	3,462
General expenses	5,485	6,270
Examiners fees (governance costs)	725	720
	22,714	59,938
	22,714	59,938
<b>Net income</b>	15,666	(4,798)
Total funds brought forward	466,488	471,286
	482,154	466,488
	482,154	466,488

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2021**

	notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	3,247		3,434	
Cash at bank and in hand	(5)	268,096		251,518	
Appeal fund	(6)	510		510	
		<hr/>		<hr/>	
		271,853		255,462	
<b>Creditors – amounts falling due within one year</b>		(31,445)		(30,000)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			240,408		224,742
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			482,154		466,488
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>			482,154		466,488
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 17<sup>th</sup> March 2022 by



**Ian Mackie MBE**  
Treasurer – Trustee



**The Revd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2021****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Charities Act. The accounts are prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1st January 2021 and 31st December 2021	5,794	235,952	241,746
	=====	=====	=====
<b>Depreciation</b>			
At 1st January 2021 and 31st December 2021	-	-	-
	=====	=====	=====
<b>Net book value</b>			
At 1st January 2021 and 31st December 2021	5,794	235,932	241,746
	=====	=====	=====

**BERNAYS MEMORIAL INSTITUTE**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31st DECEMBER 2021**

**4. Debtors**

	2021	2020
	£	£
Prepayments	3,247	3,434

**5. Cash at bank and in hand**

	2021	2020
	£	£
Current account	38,375	22,381
COIF charity deposit	60,000	60,000
Savings account	5,035	5,031
Hodge Bank	79,304	79,106
Shawbrook Bank	85,382	85,000
	268,096	251,518

**6. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors – Glebe Hall	30,000	30,000
Accruals	720	720
	30,720	30,720

**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2021**

**charity no: 312187**

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	2	Income & Expenditure Account
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## **BERNAYS MEMORIAL INSTITUTE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2021, which are set out on pages 2 to 5.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
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Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

21st March 2022

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2021**

	2021	2020
	£	£
<b>Income</b>		
Gross lettings	24,086	37,387
Bank interest	591	2,494
Stanmore Club rent	4,844	3,875
Donations	-	50
Government grants	8,859	11,334
	<hr/>	<hr/>
<b>Total income</b>	<b>38,380</b>	<b>55,140</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditure</b>		
Repairs, replacements, renewals & cleaning	3,068	28,608
Booking agency	6,720	15,954
Rates & water rates	657	557
Insurances	3,434	4,367
Light & heat	2,625	3,462
General expenses	5,485	6,270
Examiners fees (governance costs)	725	720
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>22,714</b>	<b>59,938</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Net income</b>	<b>15,666</b>	<b>(4,798)</b>
Total funds brought forward	466,488	471,286
	<hr/>	<hr/>
<b>Total Funds carried forward</b>	<b>482,154</b>	<b>466,488</b>
	<hr/> <hr/>	<hr/> <hr/>

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2021**

	notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	3,247		3,434	
Cash at bank and in hand	(5)	268,096		251,518	
Appeal fund	(6)	510		510	
		<hr/>		<hr/>	
		271,853		255,462	
<b>Creditors – amounts falling due within one year</b>		(31,445)		(30,000)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			240,408		224,742
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			482,154		466,488
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>			482,154		466,488
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 17<sup>th</sup> March 2022 by



**Ian Mackie MBE**  
Treasurer – Trustee



**The Revd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2021****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Charities Act. The accounts are prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1st January 2021 and 31st December 2021	5,794	235,952	241,746
	=====	=====	=====
<b>Depreciation</b>			
At 1st January 2021 and 31st December 2021	-	-	-
	=====	=====	=====
<b>Net book value</b>			
At 1st January 2021 and 31st December 2021	5,794	235,932	241,746
	=====	=====	=====

**BERNAYS MEMORIAL INSTITUTE**  
**NOTES ON THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31st DECEMBER 2021**

**4. Debtors**

	2021	2020
	£	£
Prepayments	3,247	3,434
	<u>3,247</u>	<u>3,434</u>

**5. Cash at bank and in hand**

	2021	2020
	£	£
Current account	38,375	22,381
COIF charity deposit	60,000	60,000
Savings account	5,035	5,031
Hodge Bank	79,304	79,106
Shawbrook Bank	85,382	85,000
	<u>268,096</u>	<u>251,518</u>
	<u>268,096</u>	<u>251,518</u>

**6. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors – Glebe Hall	30,000	30,000
Accruals	720	720
	<u>30,720</u>	<u>30,720</u>
	<u>30,720</u>	<u>30,720</u>

**BERNAYS MEMORIAL INSTITUTE**

England & Wales - Charity number 312187

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2020		31	12	2020

## Section A Reference and administration details

Charity name **BERNAYS MEMORIAL INSTITUTE**

Other names charity is known by

Registered charity number (if any) **312187**

**25 THE BROADWAY**

**STANMORE**

**MIDDLESEX**

Postcode

**HA7 3AL**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Astar			
2	Ian Mackie MBE	Treasurer		
3	Michael Oliver			
4	Roy Shortman			
5	The Revd Matthew Stone	Chairperson		
6	Julia Wyndham			
7				
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13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

**INDENTURE DATED 8<sup>th</sup> JUNE 1871**

How the charity is constituted  
(eg. trust, association, company)

**TRUST**

Trustee selection methods  
(eg. appointed by, elected by)

Appointed by the Rector of the Parish Church of Great Stanmore who has the sole right to appoint or remove Trustees.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Insurance of Major Risks on Buildings, Contents and Legal Liabilities. The general control and management is carried out by the Trustees at regular termly meetings.

**Summary of the objects of the charity set out in its governing document**

To provide any message or buildings to be used as a library or reading or lecture rooms, or other like purposes for the education or recreation of the inhabitants of the Parish of Great Stanmore.

Provision of rooms in good condition to achieve the Objectives of the Indenture outlined above.

The Hall and adjoining rooms have been let out to small local organisations, charities and individuals at reasonable and affordable rentals. The various activities include the following:

- Arsenal under 10s football coaching via zoom
- Bridge Club – limited to Jan and Feb
- Capoeira, Brazilian music exercise discipline class
- Caterpillar Music, children’s music group
- Children’s and family parties – limited to Jan and Feb
- Counselling – limited to Jan and Feb
- Drama classes twice a week for various age groups
- Extend, over 60s exercise group – limited to Jan and Feb
- Kung-fu for children and adults
- Monkey Music, children’s music group
- Noisemakers children’s music group
- Over 50s exercise class – limited to Jan and Feb
- Pilates – 6 different classes per week – limited to Jan and Feb
- Prayer meetings
- Private ambulance driver training sessions
- Resident and Amenity group meetings and AGMs – limited to Jan and Feb
- Russian children’s school teaching language, music, handicrafts, culture, etc.
- Self Help Group meetings – limited to Jan and Feb
- Slimming Group – Limited and finished classes completely in the Autumn term
- Various tutoring classes covering Maths, English, Verbal and Non-Verbal Reasoning 3-5 times a week

*Note - most of the following were accessing the hall up to the start of the pandemic but not for the rest of 2020*

The Trustees consider that performance has been well delivered during 2020 and has complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. The Trustees confirm that in planning the Charity’s activities they have given careful consideration to the fulfilment of its charitable objectives.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The Bernays Memorial Institute continues to be much loved by the local community because it provides clean, enjoyable, educational and recreational facilities.

The building with associated rooms is used by a large number of local organisations, charities and individuals in line with objectives of the Charity.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

As reflected in the accompanying 2020 Accounts, funds are considered adequate and reasonable to cover running costs, repairs and maintenance and planned improvements.

### Details of any funds materially in deficit

N/A

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

There are no directives in the Indenture relating to investments.

The Trust's funds are generated to protect the Victorian building and to maintain sufficient reserves for the running of premises to ensure it remains in good condition for use by a large number of local organisations, charities and individuals in line with objectives of the Charity.

The main current account is held at Barclays Bank Plc with excess funds deposited with: Charities Aid Foundation (Shawbrook Bank), CCLA (Charities Deposit Fund) and Julian Hodge Bank Ltd.

## Section F

## Other optional information

The Covid-19 pandemic resulted in the Bernays Memorial Hall (and Glebe Hall) being closed for several weeks in line with Government instructions. This was necessary to limit the spread of Coronavirus. During the time, the halls were checked regularly for building issues and to ensure they remained secure.


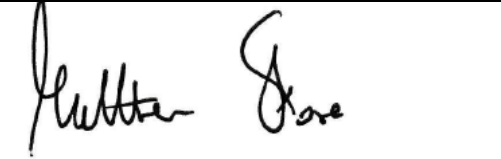
Business Support Grants were successfully applied for and paid by the London Borough of Harrow which amounted to £11,334 for both halls. The charity also benefitted from the Government's Business Rates relief.

When open, Covid-19 risk assessments were put in place and all hall users were asked to prepare their own risk assessments to ensure the necessary precautions were being taken to keep everyone safe.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Ian George Walker MACKIE MBE	The Revd Matthew STONE
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Chairperson
<b>Date</b>	20 <sup>th</sup> October 2021	



**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2020**

**charity no: 312187**

**CONTENTS**

Page	1	Independent Examiner's Report
	2	Income & Expenditure Account
	3	Balance Sheet
	4	Notes on the financial statements

## **BERNAYS MEMORIAL INSTITUTE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the year ended 31st December 2020, which are set out on pages 2 to 5.

#### **Respective responsibilities of the trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 2011 Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 M Green  
Gowers Limited  
The Old School House  
Bridge Road  
Hunton Bridge  
Kings Langley  
Herts. WD4 8SZ

Date: 22nd December 2021

**BERNAYS MEMORIAL INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st DECEMBER 2020**

	2020	2019
	£	£
<b>Income</b>		
Gross lettings	37,387	76,036
Bank interest	2,494	2,459
Stanmore Club rent	3,875	3,653
Donations	50	98
Government grants	11,334	-
	55,140	82,246
	55,140	82,246
<b>Expenditure</b>		
Repairs, replacements, renewals & cleaning	28,608	10,283
Booking agency	15,954	21,527
Rates & water rates	557	1,358
Insurances	4,367	3,444
Light & heat	3,462	3,270
General expenses	6,270	4,950
Examiners fees (governance costs)	720	-
	59,938	44,832
	59,938	44,832
<b>Net income</b>	(4,798)	37,414
Total funds brought forward	471,286	433,872
	466,488	471,286
	466,488	471,286

All funds are unrestricted.

**BERNAYS MEMORIAL INSTITUTE****BALANCE SHEET****YEAR ENDED 31st DECEMBER 2020**

	notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>	(3)				
Freehold property at cost			235,952		235,952
Fixtures and fittings at cost			5,794		5,794
			<hr/>		<hr/>
			241,746		241,746
<b>Current assets</b>					
Debtors	(4)	3,434		4,367	
Cash at bank and in hand	(5)	251,518		254,713	
Appeal fund	(6)	510		460	
			<hr/>		<hr/>
		255,462		259,540	
<b>Creditors – amounts falling due within one year</b>		(30,720)		(30,000)	
		<hr/>		<hr/>	
<b>Net current Assets</b>			224,742		229,540
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			466,488		471,286
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>			466,488		471,286
			<hr/> <hr/>		<hr/> <hr/>

Approved and signed on behalf of the Trustees on 21<sup>st</sup> December 2021 by



**Ian Mackie MBE**  
Treasurer – Trustee



**The Revd Matthew Stone**  
Chair of the Trustees

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2020****1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements:

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Charities Act. The accounts are prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

All expenditure is accounted for in the period to which it relates. Any current year expenditure unpaid at the period end is included in current liabilities in the balance sheet where this can be quantified with reasonable accuracy.

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and are valued at cost. No depreciation is charged on the charity's property and furniture and fittings.

**2. Trustee remuneration and related party transactions**

No trustees received any remuneration or reimbursed travel costs during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial period.

**3. Fixed assets for use by the charity**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1st January 2020 and 31st December 2020	5,794	235,952	241,746
	=====	=====	=====
<b>Depreciation</b>			
At 1st January 2020 and 31st December 2020	-	-	-
	=====	=====	=====
<b>Net book value</b>			
At 1st January 2020 and 31st December 2020	5,794	235,932	241,746
	=====	=====	=====

**BERNAYS MEMORIAL INSTITUTE****NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31st DECEMBER 2020****4. Debtors**

	2020	2019
	£	£
Prepayments	3,434	4,367

**5. Cash at bank and in hand**

	2020	2019
	£	£
Current account	22,381	26,719
COIF charity deposit	60,000	60,000
Savings account	5,031	5,031
Hodge Bank	79,106	77,963
Shawbrook Bank	85,000	85,000
	251,518	254,713

**6. Creditors: amounts falling due within one year**

	2020	2019
	£	£
Other creditors – Glebe Hall	30,000	30,000
Accruals	720	-
	30,720	30,000

**BERNAYS MEMORIAL INSTITUTE**

**FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED 31st DECEMBER 2020**

**charity no: 312187**

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## **BERNAYS MEMORIAL INSTITUTE**

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#### **Basis of independent examiner's report**

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**YEAR ENDED 31st DECEMBER 2020**

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**Ian Mackie MBE**  
Treasurer – Trustee



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