

BEVERLEY WAR MEMORIAL HALL

England & Wales · Charity number 523224

Details

Status Registered

Legal form Other

Registered 1964-03-19

Register [View on the Charity Commission register](#)

Contact

Address Beverley War Memorial Hall Trust
73-75 Lairgate
Beverley
HU17 8HN

Phone 01482 880244

Email info@beverleymemorialhall.org

Website <http://www.beverleymemorialhall.org/>

Activities

Objects: THE PROVISION AND MAINTENANCE OF A COMMUNITY CENTRE FOR THE USE OF THE INHABITANTS OF BEVERLEY, WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHBITANTS.

Activities: The trust provides a community building for arts, leisure, recreational and educational use. We offer a film night and now have excellent bar facilities. We offer meeting rooms, a stage, a large dance floor. The hall is available for wedding receptions, parties, conferences as well as educational use, to the whole community.

Classification

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

Geography

- **Area of benefit:** BEVERLEY.
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,920	£98,467	-	-
2024-03-31	£110,416	£104,575	-	-
2023-03-31	£85,183	£96,922	-	-
2022-03-31	£88,239	£88,442	-	-
2021-03-31	£88,397	£75,283	-	-

Trustees

Name	Role	Appointed
Adrian Benson		2022-02-16
Angela Chapman		2019-07-10
ERIC HERBERT ROUSTOBY		
HUGH SMITH		
MICHAEL GLOVER		
RICHARD MARK BRADBURY		2013-01-02
Victor Richard Ellis		2019-02-20

BEVERLEY WAR MEMORIAL HALL

England & Wales - Charity number 523224

Accounts

The Beverley War Memorial Hall Trust

Financial Statements

31st March 2025

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The Beverley War Memorial Hall Trust

Report and Financial Statements

for the year ended 31st March 2025

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The Beverley War Memorial Hall Trust

Legal and Administrative Information

for the year ended 31st March 2025

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2025.

Trustees

E. H. Roustoby
V. Ellis
A. Chapman
H. Smith
M. Glover
P. Jenkinson (Resigned 30/04/2024)
R. M. Bradbury
A. Benson

Address

73-75 Lairgate
Beverley
East Yorkshire
HU17 8HN

Accountants

Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

Bankers

HSBC Bank Plc
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Solicitors

Andrew Jackson
Marina Court
Castle Street
Hull
East Yorkshire
HU1 1TJ

The Beverley War Memorial Hall Trust

Report of the Trustees

for the year ended 31st March 2025

Objectives and Activities

The objective of the Charity is to promote the benefit of the inhabitants of Beverley and the surrounding areas, by providing a facility for public use and to facilitate the operations of charities and organisations, through the hiring of a public space and its associated amenities. Such amenities include a bar, a kitchen, meeting rooms, a stage with lights and sound available, as well as a large hall.

Achievements and Performance

During the year, users of the hall have included Beverley Leisure Group, Beverley U3A Group, Beverley Community Church, Yoga, Clubbercise, Discos and Concerts, as well as making the hall available for private hire.

Financial Review

Review

During this period income of £96,920 was receivable. The net movement in funds in the period, as shown in the statement of financial activities, amounted to a decrease of £1,547.

Reserves policy

The charity has reserves defined as unrestricted funds of £8,173 and designated funds of £97,470 at 31st March 2025

The designated fund is the Major Redevelopment Fund, the purpose of which is to ensure funds are separately available for improvement and refurbishment of the War Memorial Hall used by the charity.

It is the charity's policy to retain sufficient funds to continue the objectives as set out in this report. This requires sufficient reserves to be retained.

The Hall is a going concern and will continue to operate during the financial year 2025/26. The emphasis will be on finding new trustees as a result of the resignation of the chair of trustees during the year.

Trustees

The charity's trustees who have served throughout the year, are shown on page 1.

The power of appointing new trustees shall be exercisable by the trustees.

Public Benefit

The objectives and activities of the Charity are set out above. In providing activities in the community, the trustees believe that the activities were undertaken for the public benefit and in terms of identification and benefit to the public, or section of the public, without unreasonable restrictions. The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Beverley War Memorial Hall Trust

Report of the Trustees

for the year ended 31st March 2025

Trustees' responsibilities

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 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 year.

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;
- 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.

R. Bradbury
Acting Chair
Date:

The Beverley War Memorial Hall Trust

Management Report

for the year ended 31st March 2025

Management Report

It has been a good year for us, our regular users continue with their support.

Running cost have again risen especially with the Fuel and Insurance prices again increasing dramatically. We did have to raise our rates for hire slightly to try and meet these costs.

We again managed to get bookings for local Consultancy companies for the Wind Farm developments in the area, this is very profitable. We have also had several large parties and Dance groups, which have kept us going, along with our usual clients. Theatre groups are back to normal, the Panto was very successful once again. We hosted a Queen event for 2 evenings which was a sell out and have rebooked for 4 nights next year.

Bookings have increased and hopefully next year will again prove profitable for us.

We have again managed to maintain our usual high level of service and safe practice.

Thanks, must go to my Assistant and Caretakers for their help and patience during these very difficult times.

A. Bedford
Manager
Date:

The Beverley War Memorial Hall Trust

Statement of Financial Activities

for the year ended 31st March 2025

Independent Examiner's Report to the Trustees of The Beverley War Memorial Hall Trust

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 6 to 11.

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 Acts 2011 ('the Act').

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

Luke Taylor BSc (Hons) FCA

Chartered Accountant
Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

Date:

The Beverley War Memorial Hall Trust

Statement of Financial Activities

for the year ended 31st March 2025

	Note	Designated fund £	Unrestricted fund £	Total 2025 £	Total 2023 £
Incoming resources from generated funds:					
Hire Charges Receivable		-	54,884	54,884	59,077
Government Grants Receivable		-	20,000	20,000	20,000
Bar and Catering Income		-	20,370	20,370	30,105
Other income		-	-	-	16
Interest Receivable		1,666	-	1,666	1,218
		<u>1,666</u>	<u>95,254</u>	<u>96,920</u>	<u>110,416</u>
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	98,467	98,467	104,575
		<u>-</u>	<u>98,467</u>	<u>98,467</u>	<u>104,575</u>
Net incoming/(outgoing) resources		1,666	(3,213)	(1,547)	5,841
Balances brought forward at 1st April 2024		95,804	11,386	107,190	101,349
Balances carried forward at 31st March 2025		<u>97,470</u>	<u>8,173</u>	<u>105,643</u>	<u>107,190</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		75		94
Current assets					
Bar stock		930		450	
Cash on deposit and at bank	6	103,458		105,853	
Cash in hand		650		450	
Accrued revenue		-		1,400	
Prepayments		2,500		-	
Other debtors		127		-	
		<u>107,665</u>		<u>108,153</u>	
Liabilities: amounts falling due within one year	7	<u>2,097</u>		<u>1,057</u>	
Net current assets			105,568		107,096
Net assets			<u>105,643</u>		<u>107,190</u>
Funds					
Designated fund			97,470		95,804
Unrestricted fund			8,173		11,386
			<u>105,643</u>		<u>107,190</u>

Approved by the Trustees and signed on their behalf by

Date:
R. Bradbury

Date:
V. Ellis

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery 20% reducing balance

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The trust is a U.K. registered charity number 523224. All the trust's income is applied to its charitable objectives and the trust is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the trust and is therefore charged to the statement of financial activities or balance sheet as incurred.

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2025

1. Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Trustees' remuneration

Total remuneration of the trustees was £Nil (2024 £Nil). The trustees waived their right to reclaim any expenses.

3. Charitable activities

	Designated fund £	Unrestricted Fund £	Total 2025 £	Total 2024 £
Rates and water	-	1,368	1,368	1,261
Insurance	-	3,587	3,587	3,475
Light & heat	-	6,475	6,475	6,005
Wages	-	63,978	63,978	64,550
Telephone	-	1,756	1,756	1,333
Repairs & renewals	-	-	-	3,629
Caretaking & cleaning	-	3,534	3,534	5,514
Cleaning supplies	-	-	-	165
Bar stock	-	7,650	7,650	10,842
Maintenance and sundries	-	6,720	6,720	4,281
Catering	-	1,548	1,548	1,519
Independent examiner fees	-	731	731	710
Legal and professional fees	-	1,099	1,099	1,157
Bank charges	-	2	2	110
Depreciation	-	19	19	24
	-----	-----	-----	-----
	-	98,467	98,467	104,575
	=====	=====	=====	=====

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2025

4. Staff costs	2025 £	2024 £
Wages	60,845	61,588
Social security	302	167
Pension contributions	2,831	2,795
	<u>63,978</u>	<u>64,550</u>

There were no employees whose benefits (excluding employer pension costs) exceeded £60,000.

The average number of employees during the year was 3 (2024: 3).

5. Tangible fixed assets	Furniture and equipment £
Cost:	
At 31 March 2024 and at 31 March 2025	<u>2,680</u>
Accumulated depreciation:	
At 31 March 2024	2,586
Charge for the year	19
At 31 March 2025	<u>2,605</u>
Net book value:	
At 31 March 2025	<u>75</u>
At 31 March 2024	<u>94</u>

6. Cash on deposit and at bank	2025 £	2024 £
Building societies	97,470	95,804
Bank	5,988	10,049
	<u>103,458</u>	<u>105,853</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2025

7. Liabilities: amounts falling due within one year

	2025 £	2023 £
Accounting accrual	735	700
Bank charges accrual	-	7
PAYE creditor	1,362	-
Nest pensions creditor	-	350
	<u>2,097</u>	<u>1,057</u>

8. Analysis of net assets between funds

	Designated fund £	Unrestricted fund £	Total 2025 £	Total 2024 £
Tangible fixed assets	-	75	75	94
Current assets	97,470	10,195	107,665	108,153
Current liabilities	-	(2,097)	(2,097)	(1,057)
	<u>97,470</u>	<u>8,173</u>	<u>105,643</u>	<u>107,190</u>
Fund balances as at 31st March 2025	<u>97,470</u>	<u>8,173</u>	<u>105,643</u>	<u>107,190</u>

Unrestricted Fund

The charity's general funds consist of funds which the charity may use for its purposes at its discretion.

Major Redevelopment Fund

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

9. Related Parties

There were no related party transactions for the year ended 31 March 2025, nor for the year ended 31 March 2024.

BEVERLEY WAR MEMORIAL HALL

England & Wales - Charity number 523224

Accounts

The Beverley War Memorial Hall Trust

Financial Statements

31 March 2024



SD-0216088-1-6

The Beverley War Memorial Hall Trust

Report and Financial Statements

for the year ended 31st March 2024

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The Beverley War Memorial Hall Trust

Report of the Trustees

for the year ended 31st March 2024

Objectives and Activities

The objective of the Charity is to promote the benefit of the inhabitants of Beverley and the surrounding areas, by providing a facility for public use and to facilitate the operations of charities and organisations, through the hiring of a public space and its associated amenities. Such amenities include a bar, a kitchen, meeting rooms, a stage with lights and sound available, as well as a large hall.

Achievements and Performance

During the year, users of the hall have included Beverley Leisure Group, Beverley U3A Group, Beverley Community Church, Yoga, Clubbercise, Discos and Concerts, as well as making the hall available for private hire.

Financial Review

Review

During this period income of £ 110,416 was receivable. The net movement in funds in the period, as shown in the statement of financial activities, amounted to an increase of £ 5,841.

Reserves policy

The charity has reserves defined as unrestricted funds of £11,386 and designated funds of £95,804 at 31st March 2024

The designated fund is the Major Redevelopment Fund, the purpose of which is to ensure funds are separately available for improvement and refurbishment of the War Memorial Hall used by the charity.

It is the charity's policy to retain sufficient funds to continue the objectives as set out in this report. This requires sufficient reserves to be retained.

The Hall is a going concern and will continue to operate during the financial year 2024/25. The emphasis will be on finding new trustees as a result of the resignation of the chair of trustees during the year.

Trustees

The charity's trustees who have served throughout the year, are shown on page 1.

The power of appointing new trustees shall be exercisable by the trustees.

Public Benefit

The objectives and activities of the Charity are set out above. In providing activities in the community, the trustees believe that the activities were undertaken for the public benefit and in terms of identification and benefit to the public, or section of the public, without unreasonable restrictions. The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Beverley War Memorial Hall Trust

Management Report

for the year ended 31st March 2024

Management Report

It has been a good year for us, our regular users continue with their support.

Running cost have again risen especially with the Fuel and Insurance prices again increasing dramatically. We did have to raise our rates for hire slightly to try and meet these costs.

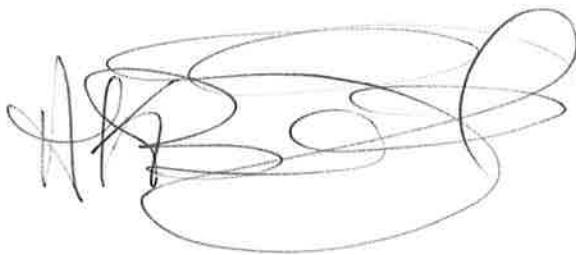
We again managed to get bookings for local Consultancy companies for the Wind Farm developments in the area, this is very profitable. We have also had several large parties and Dance groups, which have kept us going, along with our usual clients. Theatre groups are back to normal, the Panto was very successful once again. We hosted a Queen event for 2 evenings which was a sell out and have rebooked for 4 nights next year.

Bookings have increased and hopefully next year will again prove profitable for us.

We have again managed to maintain our usual high level of service and safe practice.

Thanks, must go to my Assistant and Caretakers for their help and patience during these very difficult times.

A. Bedford
Manager
Date:

A handwritten signature in black ink, appearing to be 'A. Bedford', written over a large, faint, circular scribble or watermark.

The Beverley War Memorial Hall Trust

Independent Examiners Report

for the year ended 31st March 2024

	Note	Designated fund £	Unrestricted fund £	Total 2024 £	Total 2023 £
Incoming resources from generated funds:					
Hire Charges Receivable		-	59,077	59,077	46,887
Government Grants Receivable		-	20,000	20,000	20,000
Bar and Catering Income		-	30,105	30,105	17,984
Other income		-	16	16	-
Interest Receivable		1,218	-	1,218	313
		<u>1,218</u>	<u>109,198</u>	<u>110,416</u>	<u>85,184</u>
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	104,575	104,575	96,922
		-	<u>104,575</u>	<u>104,575</u>	<u>96,922</u>
Net incoming/(outgoing) resources		1,218	4,623	5,841	(11,739)
Balances brought forward at 1st April 2023		94,586	6,763	101,349	113,088
Balances carried forward at 31st March 2024		<u>95,804</u>	<u>11,386</u>	<u>107,190</u>	<u>101,349</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery 20% reducing balance

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The trust is a U.K. registered charity number 523224. All the trust's income is applied to its charitable objectives and the trust is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the trust and is therefore charged to the statement of financial activities or balance sheet as incurred.

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2024

4. Staff costs	2024 £	2023 £
Wages	61,588	59,149
Social security	167	924
Pension contributions	2,795	2,878
	<u>64,550</u>	<u>62,951</u>

There were no employees whose benefits (excluding employer pension costs) exceeded £60,000.

The average number of employees during the year was 3 (2023: 3).

5. Tangible fixed assets	Furniture and equipment £
Cost: At 31 March 2023 and at 31 March 2024	<u>2,680</u>
Accumulated depreciation: At 31 March 2023	2,562
Charge for the year	24
At 31 March 2023	<u>2,586</u>
Net book value: At 31 March 2024	<u>94</u>
At 31 March 2023	<u>118</u>

6. Cash on deposit and at bank	2024 £	2023 £
Building societies	95,804	94,586
Bank	10,049	5,679
	<u>105,853</u>	<u>100,265</u>

BEVERLEY WAR MEMORIAL HALL

England & Wales - Charity number 523224

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

Charity number: 523224

The Beverley War Memorial Hall Trust **(Charity Commissions Registered Number 523224)**

Report and Financial Statements

31st March 2023



SD-0210747-1-6

The Beverley War Memorial Hall Trust

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The Beverley War Memorial Hall Trust

Legal and Administrative Information

for the year ended 31st March 2023

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2023.

Trustees

E. H. Roustoby
V. Ellis
A. Chapman
H. Smith
M. Glover
P. Jenkinson
R. M. Bradbury
A. Benson

Address

73-75 Lairgate
Beverley
East Yorkshire
HU17 8HN

Accountants

Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

Bankers

HSBC Bank Plc
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Solicitors

Andrew Jackson
Marina Court
Castle Street
Hull
East Yorkshire
HU1 1TJ

The Beverley War Memorial Hall Trust

Trustees Report

for the year ended 31st March 2023

Structure, governance and management

Trustees' responsibilities

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 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 year. 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 2015 (FRS102)
- 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 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.

Nature, Objectives and Public Benefit

The Beverley War Memorial Hall was set up on 29 December 1950. The objective of the charity is the provision and maintenance of a community centre for the use of people of Beverley, without distinction of political, religious or other opinions. The hall shall be used for meetings, lectures and classes and for any other recreation and leisure time activity, with the object of improving the condition of life for the people of Beverley.

Reserves policy

The charity has reserves defined as unrestricted funds of £6,763 and designated funds of £94,586 at 31st March 2023.

The designated fund is the Major Redevelopment Fund, the purpose of which is to ensure funds are separately available for improvement and refurbishment of the War Memorial Hall used by the charity.

It is the charity's policy to retain sufficient funds to continue the objectives as set out in this report. This requires sufficient reserves to be retained.

The trustees consider the funds are adequate for the purposes of the charity for the foreseeable future.

Trustees

The charity's trustees who have served throughout the year, are shown on page 1.

The power of appointing new trustees shall be exercisable by the trustees.

The Beverley War Memorial Hall Trust

Chairman's Report

for the year ended 31st March 2023

Chairman's Report

This has been a particularly challenging year for the Hall. Confidence was slow to be restored following COVID and running costs, especially utilities, have increased significantly. Cost of living issues have also had an impact on customer booking levels. The combination slowly returning customer levels and cost increases have led to a significant trading loss in the year.

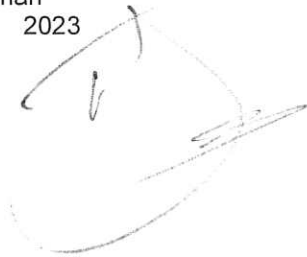
The Hall usage levels are now returning to pre-pandemic levels and the Trust are confident that the performance this year was a re-balance rather than an ongoing trend. It is good to see that all of our regular users are expanding their programs. Wedding and corporate event booking numbers are improving and theatre and music event audiences are back to their previous levels.

Our managerial and caretaking staff have worked hard throughout the year. Improvements to the Hall are constantly being undertaken to ensure the best possible customer experience. The Trustees greatly appreciate their efforts.

The Trust are reviewing the business operations of the Hall to see where additional usage can be gained or savings can be made. We remain optimistic for the future.

P. Jenkinson
Chairman

2023



The Beverley War Memorial Hall Trust

Management Report

for the year ended 31st March 2023

Management Report

Although we are no longer under covid restrictions, it is still slow people are still uncertain, and watching their finances.

Most groups are back and running as normal with smaller numbers attending. It's proved very important to be open especially for our senior users who needed a warm place and a cup of Tea more than ever.

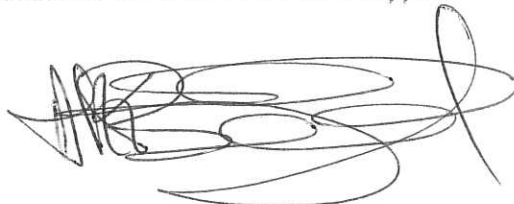
We however find ourselves in a situation with inflation, prices of Fuel and Insurance have increased dramatically. We couldn't raise rates for hire as people just can't afford it.

We have managed to get bookings for local Consultancy companies for the Wind Farm developments in the area, this is very profitable. We have also had several large parties and Dance groups, which have kept us going, along with our usual clients. Theatre groups are back to normal, the Panto was very successful once again.

Bookings are increasing and hopefully next year will prove more profitable for us.

We have managed to maintain our usual high level of service and safe practice, again in difficult circumstances.

Thanks, must go to my Assistant and Caretakers and volunteers for their help and patience during these very difficult times. Also, thanks to the Trustees for their support.



Mrs A. Bedford
Manager
19th September 2023

The Beverley War Memorial Hall Trust

Independent Examiner's Report

for the year ended 31st March 2023

Independent Examiner's Report to the Trustees of The Beverley War Memorial Hall Trust

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023 which are set out on pages 6 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 Acts 2011 ('the Act').

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



Luke Taylor BSc (Hons) ACA

Chartered Accountant
Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

19th September 2023

The Beverley War Memorial Hall Trust

Statement of Financial Activities

for the year ended 31st March 2023

	Note	Designated fund £	Unrestricted fund £	Total 2023 £	Total 2022 £
Incoming resources from generated funds:					
Hire Charges Receivable		-	46,887	46,887	31,079
Government Grants Receivable		-	20,000	20,000	31,167
Bar and Catering Income		-	17,984	17,984	5,533
Other income		-	-	-	20,225
Interest Receivable		312	-	312	235
		<u>312</u>	<u>84,871</u>	<u>85,183</u>	<u>88,239</u>
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	96,922	96,922	88,442
		<u>-</u>	<u>96,922</u>	<u>96,922</u>	<u>88,442</u>
Net incoming/(outgoing) resources		312	(12,051)	(11,739)	(203)
Balances brought forward at 1st April 2022		94,274	18,814	113,088	113,291
Balances carried forward at 31st March 2023		<u>94,586</u>	<u>6,763</u>	<u>101,349</u>	<u>113,088</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible Fixed Assets	5		118		147
Current assets					
Bar stock		590		590	
Cash on deposit and at bank	6	100,265		112,898	
Cash in hand		450		450	
Accrued Revenue		920		-	
		<u>102,225</u>		<u>113,938</u>	
Liabilities: amounts falling due within one year					
	7	<u>994</u>		<u>997</u>	
Net current assets			101,231		112,941
Net assets			<u>101,349</u>		<u>113,088</u>
Funds					
Designated Fund			94,586		94,274
Unrestricted Fund			6,763		18,814
			<u>101,349</u>		<u>113,088</u>

Approved by the Trustees on 19th September 2023 and signed on their behalf by

P. Jenkinson



V. Ellis



The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery 20% reducing balance

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The trust is a U.K. registered charity number 523224. All the trust's income is applied to its charitable objectives and the trust is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the trust and is therefore charged to the statement of financial activities or balance sheet as incurred.

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2023

1. Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Trustees' remuneration

Total remuneration of the trustees was £Nil (2021 £Nil). The trustees waived their right to reclaim any expenses.

3. Charitable activities

	Designated fund £	Unrestricted Fund £	Total 2023 £	Total 2022 £
Rates and water	-	1,304	1,304	614
Insurance	-	3,814	3,814	3,553
Light & heat	-	8,366	8,366	3,730
Wages	-	62,951	62,951	58,476
Telephone	-	1,226	1,226	1,107
Repairs & renewals	-	604	604	840
Caretaking & cleaning	-	5,119	5,119	8,798
Cleaning supplies	-	-	-	1,762
Bar stock	-	6,702	6,702	3,222
Maintenance and sundries	-	3,587	3,587	4,111
Catering	-	1,198	1,198	304
Accountancy	-	662	662	595
Legal and professional fees	-	1,257	1,257	1,266
Bank charges	-	103	103	26
Depreciation	-	29	29	37
	-	96,922	96,922	88,441

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2023

4. Staff costs		
	2023	2022
	£	£
Wages	59,149	54,917
Social security	924	1,137
Pension contributions	2,878	2,423
	<hr/>	<hr/>
	62,951	58,477
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose benefits (excluding employer pension costs) exceeded £60,000.

The average number of employees during the year was 2 (2022: 2).

5. Tangible fixed assets		Furniture and equipment
		£
Cost:		
At 31 March 2022 and at 31 March 2023		2,680
		<hr/> <hr/>
Accumulated depreciation:		
At 31 March 2022		2,533
Charge for the year		29
		<hr/>
At 31 March 2022		2,562
		<hr/> <hr/>
Net book value:		
At 31 March 2023		118
		<hr/> <hr/>
At 31 March 2022		147
		<hr/> <hr/>

6. Cash on deposit and at bank		
	2023	2022
	£	£
Building societies	94,586	94,274
Bank	5,679	18,624
	<hr/>	<hr/>
	100,265	112,898
	<hr/> <hr/>	<hr/> <hr/>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2023

7. Liabilities: amounts falling due within one year

	2023 £	2022 £
Accounting	650	600
Nest pensions	337	-
Utilities	-	397
Bank charges	7	-
	<u>994</u>	<u>997</u>

8. Analysis of net assets between funds

	Designated fund £	Unrestricted fund £	Total 2023 £	Total 2022 £
Tangible fixed assets	-	118	118	147
Current assets	94,586	7,639	102,225	113,938
Current liabilities	-	(994)	(994)	(997)
	<u>94,586</u>	<u>6,763</u>	<u>101,349</u>	<u>113,088</u>
Fund balances as at 31st March 2023	<u>94,586</u>	<u>6,763</u>	<u>101,349</u>	<u>113,088</u>

Unrestricted Fund

The charity's general funds consist of funds which the charity may use for its purposes at its discretion.

Major Redevelopment Fund

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

BEVERLEY WAR MEMORIAL HALL

England & Wales - Charity number 523224

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

Charity number: 523224

The Beverley War Memorial Hall Trust
(Charity Commissions Registered Number 523224)

Report and Financial Statements

31st March 2022

The Beverley War Memorial Hall Trust

Report and Financial Statements

for the year ended 31st March 2022

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The Beverley War Memorial Hall Trust

Legal and Administrative Information

for the year ended 31st March 2022

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2022.

Trustees

E. H. Roustoby
V. Ellis
A. Chapman
H. Smith
M. Glover
P. Jenkinson
S. Scrivner (resigned 29.06.2021)
R. M. Bradbury
A. Benson (appointed 16.02.2022)

Address

73-75 Lairgate
Beverley
East Yorkshire
HU17 8HN

Accountants

Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

Bankers

HSBC Bank Plc
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Solicitors

Andrew Jackson
Marina Court
Castle Street
Hull
East Yorkshire
HU1 1TJ

The Beverley War Memorial Hall Trust

Trustees Report

for the year ended 31st March 2022

Structure, governance and management

Trustees' responsibilities

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 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 year. 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 2015 (FRS102)
- 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 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.

Nature, Objectives and Public Benefit

The Beverley War Memorial Hall was set up on 29 December 1950. The objective of the charity is the provision and maintenance of a community centre for the use of people of Beverley, without distinction of political, religious or other opinions. The hall shall be used for meetings, lectures and classes and for any other recreation and leisure time activity, with the object of improving the condition of life for the people of Beverley.

Reserves policy

The charity has reserves defined as unrestricted funds of £18,815 and designated funds of £94,273 at 31st March 2022.

The designated fund is the Major Redevelopment Fund, the purpose of which is to ensure funds are separately available for improvement and refurbishment of the War Memorial Hall used by the charity.

It is the charity's policy to retain sufficient funds to continue the objectives as set out in this report. This requires sufficient reserves to be retained.

The trustees consider the funds are adequate for the purposes of the charity for the foreseeable future.

Trustees

The charity's trustees who have served throughout the year, are shown on page 1.

The power of appointing new trustees shall be exercisable by the trustees.

The Beverley War Memorial Hall Trust

Chairman's Report

for the year ended 31st March 2022

This has been yet another challenging year for the Hall. COVID restrictions still applied until July 2021 and the rapid rise in Omicron infections at the end of 2021 caused most bookings over the Christmas and New Year period to be cancelled. Public confidence in closed space events was still fragile and this has had an effect on bookings throughout the year. Local and Central Government support in various forms has again assisted throughout the year.

Our managerial and caretaking staff have remained excellent throughout. The Hall has been kept in good order and they have done their very best to follow best practice accommodate the customers requirements. The Trustees greatly appreciate their efforts.

It is pleasing to see that all of our regular user groups have returned to some sort of normality and are glad to be back. Wedding and event bookings are improving and theatre audiences are returning. New challenges will affect us in the next year but the usage levels are returning which is positive news.



P. Jenkinson
Chairman

15/12/2022

The Beverley War Memorial Hall Trust

Management Report

for the year ended 31st March 2022

This period has again been difficult at the start we were still working under covid restrictions.

Groups were slow to return people were still very cautious about returning to normal life, and some still are. In October a new variant of covid Omicron arrived again setting business back. We tried to continue but it was very difficult. Theatre performances were shut down after a couple of days due to cast members contracting the new virus. We managed to host a few Christmas events.

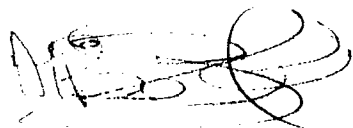
We reopened in January 2022, it was slow to pick up. However, it is now busier, and we are endeavouring to get back to normal. Our older clients are very glad to be back as loneliness has been a dreadful outcome of this pandemic. We are still following government guidelines to keep people safe and working with restricted numbers.

We have managed to maintain our usual high level of service and safe practice, again in very difficult circumstances.

Thanks, must go to my Assistant and Caretakers and volunteers for their help and patience during these very difficult times. Also, thanks to the Trustees for their support.

Mrs A. Bedford
Manager

15/12/2022



The Beverley War Memorial Hall Trust

Independent Examiner's Report

for the year ended 31st March 2022

Independent Examiner's Report to the Trustees of The Beverley War Memorial Hall Trust

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 6 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 Acts 2011 ('the Act').

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



Luke Taylor BSc (Hons) ACA
Chartered Accountant
Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

15th December 2022

The Beverley War Memorial Hall Trust

Statement of Financial Activities

for the year ended 31st March 2022

	Note	Designated fund £	Unrestricted fund £	Total 2022 £	Total 2021 £
Incoming resources from generated funds:					
Hire Charges Receivable		-	31,079	31,079	5,106
Government Grants Receivable		-	31,167	31,167	71,407
Bar and Catering Income		-	5,533	5,533	187
Other income		-	20,225	20,225	11,366
Interest Receivable		235	-	235	331
		<u>235</u>	<u>88,004</u>	<u>88,239</u>	<u>88,397</u>
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	88,442	88,442	75,283
		-	88,442	88,442	75,283
		<u>-</u>	<u>88,442</u>	<u>88,442</u>	<u>75,283</u>
Net incoming/(outgoing) resources		235	(438)	(203)	13,114
Balances brought forward at 1st April 2021		94,038	19,253	113,291	100,177
Balances carried forward at 31st March 2022		<u>94,273</u>	<u>18,815</u>	<u>113,088</u>	<u>113,291</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible Fixed Assets	4		147		184
Current assets					
Bar stock		590		642	
Cash on deposit and at bank	5	112,898		115,491	
Cash in hand		450		500	
		<u>113,938</u>		<u>116,633</u>	
Liabilities: amounts falling due within one year					
	6	997		3,526	
Net current assets			112,941		113,107
Net assets			<u>113,088</u>		<u>113,291</u>
Funds					
Designated Fund			94,273		94,038
Unrestricted Fund			18,815		19,253
			<u>113,088</u>		<u>113,291</u>

Approved by the Trustees on

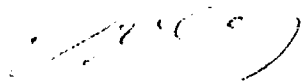
15/12

2022 and signed on their behalf by



P. Jenkinson

V. Ellis



The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery 20% reducing balance

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The trust is a U.K. registered charity number 523224. All the trust's income is applied to its charitable objectives and the trust is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the trust and is therefore charged to the statement of financial activities or balance sheet as incurred.

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

1. Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Trustees' remuneration

Total remuneration of the trustees was £Nil (2021 £Nil). The trustees waived their right to reclaim any expenses.

3. Charitable activities

	Designated fund £	Unrestricted Fund £	Total 2022 £	Total 2021 £
Rates and water	-	614	614	409
Insurance	-	3,553	3,553	3,548
Light & heat	-	3,730	3,730	2,483
Wages	-	58,477	58,477	55,688
Telephone	-	1,107	1,107	1,210
Printing, postage, stationery & advertising	-	-	-	62
Repairs & renewals	-	2,191	2,191	4,604
Caretaking & cleaning	-	8,798	8,798	3,059
Cleaning supplies	-	1,762	1,762	1,347
Bar stock	-	3,222	3,222	(29)
Bar staff	-	-	-	-
Maintenance and sundries	-	2,760	2,760	1,877
Catering	-	304	304	-
Accountancy	-	595	595	583
Legal and professional fees	-	1,266	1,266	396
Bank charges	-	26	26	-
Depreciation	-	37	37	46
	-	88,442	88,442	75,283

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

4. Staff costs

	2022 £	2021 £
Wages	54,917	52,351
Social security	1,137	800
Pension contributions	2,423	2,537
	<u>58,477</u>	<u>55,688</u>

There were no employees whose benefits (excluding employer pension costs) exceeded £60,000.

The average number of employees during the year was 2 (2021: 2).

5. Tangible fixed assets

	Furniture and equipment £
Cost:	
At 31 March 2021 and at 31 March 2022	<u>2,680</u>
Accumulated depreciation:	
At 31 March 2021	2,496
Charge for the year	37
At 31 March 2022	<u>2,533</u>
Net book value:	
At 31 March 2022	<u>147</u>
At 31 March 2021	<u>184</u>

6. Cash on deposit and at bank

	2022 £	2021 £
Building societies	94,274	94,039
Bank	18,624	21,452
	<u>112,898</u>	<u>115,491</u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

7. Liabilities: amounts falling due within one year

	2022 £	2021 £
Accounting	600	575
PAYE	-	300
Nest pensions	-	323
Utilities	397	-
Maintenance	-	2,328
	<u>997</u>	<u>3,526</u>

8. Analysis of net assets between funds

	Designated fund £	Unrestricted fund £	Total 2022 £	Total 2021 £
Fund balances at 1st April 2020 are represented by:				
Tangible fixed assets	-	147	147	184
Current assets	94,273	19,665	113,938	116,633
Current liabilities	-	(997)	(997)	(3,526)
	<u>94,273</u>	<u>18,815</u>	<u>113,088</u>	<u>113,291</u>
Fund balances as at 31st March 2022	<u>94,273</u>	<u>18,815</u>	<u>113,088</u>	<u>113,291</u>

Unrestricted Fund

The charity's general funds consist of funds which the charity may use for its purposes at its discretion.

Major Redevelopment Fund

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

BEVERLEY WAR MEMORIAL HALL

England & Wales - Charity number 523224

Accounts



Smailes Goldie Group
CREATING ADVANTAGE



The Beverley War Memorial Hall Trust
(Charity Commissions Registered Number 523224)

Report and Financial Statements

31st March 2021



SD-0201604-1-6

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The Beverley War Memorial Hall Trust

Legal and Administrative Information

for the year ended 31st March 2021

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2021.

Trustees	E. H. Roustoby V. Ellis A. Chapman H. Smith M. Glover P. Jenkinson S. Scrivner (resigned 29.06.2021) R. M. Bradbury
Address	73-75 Lairgate Beverley East Yorkshire HU17 8HN
Accountants	Smailes Goldie Regent's Court Princess Street Hull HU2 8BA
Bankers	HSBC Bank Plc 63 Market Place Beverley East Yorkshire HU17 8AL
Solicitors	Andrew Jackson Marina Court Castle Street Hull East Yorkshire HU1 1TJ

The Beverley War Memorial Hall Trust

Trustees Report

for the year ended 31st March 2021

Structure, governance and management

Trustees' responsibilities

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 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 year. 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 2015 (FRS102)
- 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 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.

Nature, Objectives and Public Benefit

The Beverley War Memorial Hall was set up on 29 December 1950. The objective of the charity is the provision and maintenance of a community centre for the use of people of Beverley, without distinction of political, religious or other opinions. The hall shall be used for meetings, lectures and classes and for any other recreation and leisure time activity, with the object of improving the condition of life for the people of Beverley.

Reserves policy

The charity has reserves defined as unrestricted funds of £19,253 and designated funds of £94,038 at 31st March 2021.

The designated fund is the Major Redevelopment Fund, the purpose of which is to ensure funds are separately available for improvement and refurbishment of the War Memorial Hall used by the charity.

It is the charity's policy to retain sufficient funds to continue the objectives as set out in this report. This requires sufficient reserves to be retained.

The trustees consider the funds are adequate for the purposes of the charity for the foreseeable future.

Trustees

The charity's trustees who have served throughout the year, are shown on page 1.

The power of appointing new trustees shall be exercisable by the trustees.

The Beverley War Memorial Hall Trust

Chairman's Report

for the year ended 31st March 2021

This has been a year unlike any other for our Hall. We have only been able to open for a very small portion of the year and in a greatly restricted manner. Local and Central Government support in many forms has assisted greatly throughout the year.

Our managerial staff have been excellent throughout. Despite being furloughed for much of the year, when they were able to work again, they quickly implemented safety procedures in line with all of the guidelines and best practices to keep our patrons safe. The Trustees greatly appreciate their efforts.

Our caretaking team have spent the down time keeping the building well maintained and decorated to be ready for the release of restrictions June 2021. It is pleasing to see that all of our regular user groups have returned.



P. Jenkinson
Chairman

26 November 2021

The Beverley War Memorial Hall Trust Management Report

for the year ended 31st March 2021

This period has obviously been completely unprecedented, whilst I have been in position as Manager at the Hall. The Hall closed in March 2020, we managed to open in October for a couple of months but once again were forced to close due to restrictions.

We have followed all Government restrictions and guidelines during the pandemic. It proved difficult to say the least looking out for the safety of our clients and user groups.

HMRC furlough scheme proved invaluable for us at this time.

We took advantage of this time by sending in caretakers to paint, clean and work on essential maintenance when we were allowed.

Thanks, must go to my Assistant, Caretakers and volunteers for their help and patience during this time, I have a fantastic team working with me and enabling us to maintain our usual standards at the Hall.

And thanks to the trustees for their help and support enabling me to carry out my duties throughout these strange times.

Mrs A. Bedford
Manager

26 november 2021

A handwritten signature in black ink, appearing to be 'A Bedford', written over a horizontal line.

The Beverley War Memorial Hall Trust

Independent Examiner's Report

for the year ended 31st March 2021

Independent Examiner's Report to the Trustees of The Beverley War Memorial Hall Trust

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 6 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 Acts 2011 (the Act).

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



Luke Taylor BSc (Hons) ACA
Chartered Accountant
Smailes Goldie
Regent's Court
Princess Street
Hull
HU2 8BA

26 November 2021

The Beverley War Memorial Hall Trust
Statement of Financial Activities
for the year ended 31st March 2021

	Note	Designated fund £	Unrestricted fund £	Total 2021 £	Total 2020 £
Incoming resources from generated funds:					
Hire Charges Receivable		-	5,106	5,106	47,148
Government Grants Receivable		-	71,407	71,407	20,000
Bar and Catering Income		-	187	187	22,261
Other income		-	11,366	11,366	300
Interest Receivable		331	-	331	513
Total incoming resources		<u>331</u>	<u>88,066</u>	<u>88,397</u>	<u>90,222</u>
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	75,283	75,283	93,039
		-	75,283	75,283	93,039
Net incoming/(outgoing) resources		<u>331</u>	<u>12,783</u>	<u>13,114</u>	<u>(2,817)</u>
Balances brought forward at 1st April 2020		<u>93,707</u>	<u>6,470</u>	<u>100,177</u>	<u>102,994</u>
Balances carried forward at 31st March 2021		<u><u>94,038</u></u>	<u><u>19,253</u></u>	<u><u>113,291</u></u>	<u><u>100,177</u></u>

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible Fixed Assets	4		184		230
Current assets					
Bar stock		642		420	
Cash on deposit and at bank	5	115,491		100,068	
Cash in hand		500		500	
		<u>116,633</u>		<u>100,988</u>	
Liabilities: amounts falling due within one year	6	<u>3,526</u>		<u>1,041</u>	
Net current assets			113,107		99,947
Net assets			<u>113,291</u>		<u>100,177</u>
Funds					
Designated Fund			94,038		93,707
Unrestricted Fund			19,253		6,470
			<u>113,291</u>		<u>100,177</u>

Approved by the Trustees on 26 november 2021 and signed on their behalf by

P. Jenkinson

V. Ellis

The Beverley War Memorial Hall Trust

Notes to the Financial Statements

for the year ended 31st March 2021

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery 20% reducing balance

Taxation

The trust is a U.K. registered charity number 523224. All the trust's income is applied to its charitable objectives and the trust is, therefore, exempt under current legislation from most forms of taxation.

Value added tax is not recoverable by the trust and is therefore charged to the statement of financial activities or balance sheet as incurred.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Beverley War Memorial Hall Trust

Notes to the Financial Statements

for the year ended 31st March 2021

2. Trustees' remuneration

Total remuneration of the trustees was £Nil (2020 £Nil). The trustees waived their right to reclaim any expenses.

3. Charitable activities

	Designated fund £	Unrestricted Fund £	Total 2021 £	Total 2020 £
Rates and water	-	409	409	1,626
Insurance	-	3,548	3,548	3,787
Light & heat	-	2,483	2,483	4,336
Wages	-	55,688	55,688	57,251
Telephone	-	1,210	1,210	1,240
Printing, postage, stationery & advertising	-	62	62	150
Repairs & renewals	-	4,604	4,604	1,934
Caretaking & cleaning	-	3,059	3,059	7,965
Cleaning supplies	-	1,347	1,347	94
Bar stock	-	(29)	(29)	6,473
Bar staff	-	-	-	725
Maintenance and sundries	-	1,878	1,878	1,884
Catering	-	-	-	3,820
Accountancy	-	583	583	546
Legal and professional fees	-	396	396	1,151
Depreciation	-	46	46	58
	-	75,283	75,283	93,040

4. Tangible fixed assets

	Furniture and equipment £
Cost:	
At 31 March 2020 and at 31 March 2021	2,680
Accumulated depreciation:	
At 31 March 2020	2,450
Charge for the year	46
At 31 March 2021	2,496
Net book value:	
At 31 March 2021	184
At 31 March 2020	230

The Beverley War Memorial Hall Trust

Notes to the Financial Statements

for the year ended 31st March 2021

5. Cash on deposit and at bank			2021	2020
			£	£
Building societies			94,039	93,707
Bank			21,452	6,361
			<u>115,491</u>	<u>100,068</u>
6. Liabilities: amounts falling due within one year			2021	2020
			£	£
Accounting			575	550
PAYE			300	-
Nest pensions			323	79
Cleaning			-	412
Maintenance			2,328	-
			<u>3,526</u>	<u>1,041</u>
7. Analysis of net assets between funds				
	Designated fund	Unrestricted fund	Total 2021	Total 2021
	£	£	£	£
Fund balances at 1st April 2020 are represented by:				
Tangible fixed assets	-	184	184	230
Current assets	94,038	22,595	116,633	100,988
Current liabilities	-	(3,526)	(3,526)	(1,041)
	<u>94,038</u>	<u>19,253</u>	<u>113,291</u>	<u>100,177</u>
Fund balances as at 31st March 2021	94,038	19,253	113,291	100,177

Unrestricted Fund

The charity's general funds consist of funds which the charity may use for its purposes at its discretion.

Major Redevelopment Fund

The Major Redevelopment Fund is designated for the specific purpose of major maintenance of the War Memorial Hall. The Trustees transfer money to the Major Redevelopment Fund when they know that a major refurbishment is required to be completed.

