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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.

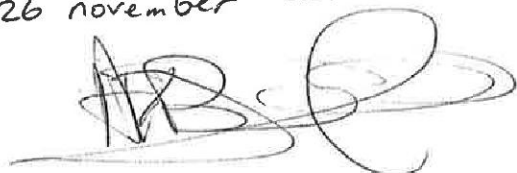
We took advantage of this time by sending in caretakers to paint, clean and work on essential maintenance when we were allowed.

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 large, stylized handwritten signature in black ink, appearing to be 'A Bedford', written over the date.

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
		<u>-</u>	<u>75,283</u>	<u>75,283</u>	<u>93,039</u>
Net incoming/(outgoing) resources		331	12,783	13,114	(2,817)
Balances brought forward at 1st April 2020		93,707	6,470	100,177	102,994
Balances carried forward at 31st March 2021		<u>94,038</u>	<u>19,253</u>	<u>113,291</u>	<u>100,177</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.

