



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.

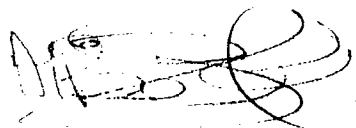
We reopened in January 2022, it was slow to pick up. However, it is now busier, and we are endeavouring to get back to normal. Our older clients are very glad to be back as loneliness has been a dreadful outcome of this pandemic. We are still following government guidelines to keep people safe and working 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
		<hr/> 235	<hr/> 88,004	<hr/> 88,239	<hr/> 88,397
Resources expended:					
Charitable expenditure:					
Charitable activities	3	-	88,442	88,442	75,283
		<hr/> -	<hr/> 88,442	<hr/> 88,442	<hr/> 75,283
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		<hr/> 94,273	<hr/> 18,815	<hr/> 113,088	<hr/> 113,291

The Beverley War Memorial Hall Trust

Balance Sheet

for the year ended 31st March 2022

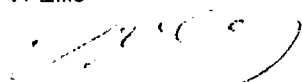
	Note	2022	2021
		£	£
Fixed assets			
Tangible Fixed Assets	4	147	184
Current assets			
Bar stock		590	642
Cash on deposit and at bank	5	112,898	115,491
Cash in hand		450	500
		<u>113,938</u>	<u>116,633</u>
Liabilities: amounts falling due within one year	6	<u>997</u>	<u>3,526</u>
Net current assets		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.