

# **The Beverley War Memorial Hall Trust**

## **Financial Statements**

**31st March 2025**

# **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 £
<b>Incoming resources from generated funds:</b>					
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>
<b>Resources expended:</b>					
<b>Charitable expenditure:</b>					
Charitable activities	3	-	98,467	98,467	104,575
		<u>-</u>	<u>98,467</u>	<u>98,467</u>	<u>104,575</u>
<b>Net incoming/(outgoing) resources</b>		1,666	(3,213)	(1,547)	5,841
<b>Balances brought forward at 1st April 2024</b>		95,804	11,386	107,190	101,349
<b>Balances carried forward at 31st March 2025</b>		<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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		75		94
<b>Current assets</b>					
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		-	
			107,665	108,153	
<b>Liabilities: amounts falling due within one year</b>	7	2,097		1,057	
<b>Net current assets</b>			105,568		107,096
<b>Net assets</b>			105,643		107,190
<b>Funds</b>					
Designated fund			97,470		95,804
Unrestricted fund			8,173		11,386
			105,643		107,190

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 £
<b>Cost:</b>	
At 31 March 2024 and at 31 March 2025	<u>2,680</u>
<b>Accumulated depreciation:</b>	
At 31 March 2024	2,586
Charge for the year	19
At 31 March 2025	<u>2,605</u>
<b>Net book value:</b>	
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>
<b>Fund balances as at 31st March 2025</b>	<b>97,470</b>	<b>8,173</b>	<b>105,643</b>	<b>107,190</b>

#### 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.