

Gresford & District  
War Memorial Community Centre Trust

Financial Statements

For the Year Ended  
31<sup>st</sup> March 2021

Gresford & District  
War Memorial Community Centre Trust

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Gresford & District  
War Memorial Community Centre Trust  
Trustees' Report  
For the Financial Year ended 31st March 2021

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The Charity is regulated by a conveyance dated 10<sup>th</sup> May 1949

## Trustees

Trustees who currently serve and those who served during the year:

	Appointed by
Lord Thomas of Gresford (President)	
Mrs. M Heaton (Vice President)	
Mr Ian Gibson (Chairman)	Village Representative
Mrs. J Holmes (Secretary)	Village Representative
Mr R Williams (Treasurer)	Village Representative
Mr P Percival	Village Representative
Mr E R Jones (retired March 2021)	Village Representative
Mrs. V Shields	Village Representative
Mr R Evans	Village Representative
Mr P Jones	Village Representative
Ms J Osborne	Village Representative
Mr B Blackmore	Gresford Community Council
Ms J Blackmore	Gresford Community Council
Mrs. L Murley	Gresford All Saint's Church
Mrs. S Roden	Gresford All Saint's Church
Mr J Bell	Gresford Cricket Club
Mr R Edwards	Royal British Legion
Mr J Davies	Gresford Athletic
Mr J Lloyd	Gresford Bowls & Billiards
Mr G Jones	Gresford Snooker Club
Mr R Williams	Gresford & Marford Tennis
Miss M Williams	Gresford Women's Institute
Mrs S Hill	Gresford All Saint's Craft Group
Mrs. S Happs	Gresford Methodist Church
Mrs. J MacDonald (resigned)	Gresford Pre-School Playgroup
Mrs. S Cleaver	IMAGE

**Administration Committee**

Mr Ian Gibson (Chairman)  
Mrs. J Holmes (Secretary)  
Mr R Williams (Treasurer)  
Mr E R Jones (retired March 2021)  
Mrs. V Shields  
Ms J Osborne  
Mr R Evans  
Mr P Percival  
Mr P Jones  
And any Trustee who wishes to attend.

**Principal Address**

Lakeside  
High Street  
Gresford  
Wrexham  
LL12 8PS

**Bankers**

National Westminster Bank plc  
33 Lord Street  
Wrexham  
LL11 1LP

Barclays Bank plc  
Leicester  
LE87 2BB

**Auditor**

Mr R Cole  
37 Green Park  
Erddig  
Wrexham  
LL13 7YE

**Charity Registration Number**  
524052

**Objectives**

The object of the Charity is to hold the Memorial Hall and associated grounds for the purpose of physical and mental training and recreational and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes and recreations and entertainments or as otherwise may be found expedient for the benefit of the inhabitants of the former Parishes of Gresford, Marford and Hoseley and their immediate vicinity.



## **Organisation**

The Trustees hold the legal responsibility for all Trust assets. Day to day management of the business is vested in the Administration Committee who meet on a monthly basis and report to the main committee. The main committee of the Trust hold monthly meetings.

## **Review**

This year has been extraordinary and unprecedented in the Trust's history. We had to close our doors in March 2020 and have been allowed only limited use since that date. This is reflected in the income recorded this year.

We are extremely grateful for the support of the Trust by means of grants from Welsh Government and by the Furlough scheme.

Gresford Community Council supported the cost of refurbishment of the sports hall floor in 2020 and again in 2021 in the provision of an all-ability footpath along Clapper Lane. This will give easier access to all and encourage more people to use our grounds recreationally.

Trustees have supported us by giving of their time and expertise during the year.

Trustees have agreed to support the provision of a Gas Governor facility on the grounds, and this will provide funds to the organisation when finalised.

## **Fundraising:**

Is supported by the monthly 100 Club draw. No other events were possible because of current restrictions.

## **Resources**

Note 10 to the financial accounts sets out the analysis of assets attributable to the various funds. The Trustees consider these resources to be adequate for the purposes of the Charity.

## **Operational Risks**

In order to monitor and manage the operational costs of the Trust a budget review is prepared and monitored by a finance sub-committee and presented at the monthly Trust meetings. This is a means by which we can monitor income and expenditure.



Mr Ian Gibson  
Chairman

I have audited the financial statements of Gresford and District War Memorial Community Centre Trust for the year ended 31<sup>st</sup> March 2021 which comprise of Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charity trustees, as a body, in accordance with sections 43 and 44 of the Charities Act 1993. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

### **Respective responsibilities of Trustees and Auditors**

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. I also report to you if, in my opinion, the Annual Report is not consistent with the financial statements.

In addition, I report to you if, in my opinion the charity has not kept proper accounting records, or if I have not received all the information and explanations I require for the audit.

I read the Trustees' Report and consider the implications for my report if I become aware of any apparent misstatements within it.

### **Basis of Opinion**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming an opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.



## Opinion

In my opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Charity's affairs as at 31<sup>st</sup> March 2021 and of its incoming resources and application of resources for the year then ended.
- The financial statements have been properly prepared in accordance with the Charities Act 1993.

A handwritten signature in purple ink, consisting of several overlapping, horizontal, wavy lines.

Mr R Cole

Gresford & District  
War Memorial Community Centre Trust  
Statement of Financial Activities  
For the Financial Year ended 31st March 2021

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<b>INCOMING RESOURCES:</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants Receivable	46,760	6,100	52,860	7,000
Hire of facilities	5,479		5,479	46,545
Rent receivable	41		41	4,141
Donations	366		366	2,437
100 Club	1,883		1,883	2,070
Miscellaneous Income	907		907	3,635
Interest receivable	30		30	121
Fund raising			0	6,509
Feed In Tariff	4,057		4,057	3,503
<b>Total incoming resources</b>	<b><u>59,523</u></b>	<b><u>6,100</u></b>	<b><u>65,623</u></b>	<b><u>75,961</u></b>
<b>RESOURCES EXPENDED</b>				
Costs of activities in furtherance of the objects of the charity	<u>48,816</u>	<u>17,271</u>	66,087	77,336
<b>Total resources expended</b>	<b><u>48,816</u></b>	<b><u>17,271</u></b>	<b><u>66,087</u></b>	<b><u>77,336</u></b>
<b>NET(OUTGOING) INCOMING RESOURCES</b>	<b>10,707</b>	<b>-11,171</b>	<b>-464</b>	<b>-1,375</b>
Fund balances brought forward at 31/03/2020	115,485	316,721	432,206	433,581
Fund balances carried forward at 31 March 2021	<u>126,192</u>	<u>305,550</u>	<u>431,742</u>	<u>432,206</u>



Gresford & District  
War Memorial Community Centre Trust  
Balance Sheet as at 31<sup>st</sup> March 2021

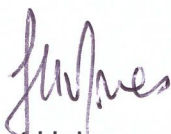
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	2021 £	2020 £
<b>FIXED ASSETS</b>		
Tangible assets	<u>330,886</u>	<u>328,009</u>
<b>CURRENT ASSETS</b>		
Debtors and Prepayments	1,124	1,498
Cash at bank and in hand	100,154	103,983
	<hr/>	<hr/>
<b>CREDITORS:</b>	101,278	105,481
 Amounts falling due within one year	-422	-1,284
<b>NET CURRENT ASSETS</b>	<u>100,856</u>	<u>104,197</u>
 <b>NET ASSETS</b>	<b><u>431,742</u></b>	<b><u>432,206</u></b>
 Represented by		
<b>FUNDS</b>		
Restricted	305,197	316,721
Unrestricted	126,545	115,485
	<b><u>431,742</u></b>	<b><u>432,206</u></b>



Mr Ian Gibson  
Chairman



Janet Holmes  
Secretary

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities and accounting standards

## 1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below

### a) Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention

### b) Fixed Assets

Depreciation has been provided at the following rates in order to write off the cost of the fixed assets over their anticipated useful lives to the Charity.

Freehold buildings	2% and 20% of cost
Fixtures, fittings and equipment	25% reducing balance.
Solar Panels	5% of cost

### c) Hire Charges and Rental Income

Hire charges and rental income are accounted for in the period to which they relate

### d) Grants Receivable

Grants receivable are accounted for in the period to which they relate

### e) Resources Expended

Resources expended are recognised in the period in which they are incurred, inclusive of VAT where appropriate. They are allocated to the particular activity where the cost relates directly to that activity.

## 2 GRANTS RECEIVABLE

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2021	2020
	£	£	£	£
Gresford Community Council		6,100	6,100	7,000
WCBC	40,000		40,000	
HMRC Furlough	6,760		6,760	

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<b>3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY</b>				
	£	£	2021 £	2020 £
Landscaping and ground	14,455	6,100	20,555	15,852
Heat, light , water and refuge	4,998		4,998	5,646
Insurance	3,714		3,714	3,624
Print/Stationery/Post	126		126	717
Computer web site	520		520	1,074
Telephone & internet	504		504	478
Repairs and maintenance	4,344		4,344	17,678
Cleaning	175		175	971
100 Club Expenses & Prizes	900		900	1,005
Miscellaneous expenditure	934		934	683
COVID expenditure	869		869	0
Staff Wages	14,692		14,692	13,917
Fund Raising			0	1,359
Bad Debts			0	0
Sub Total	46,232	6,100	52,332	63,004
<b>Depreciation</b>				
Freehold Building		11,171	11,171	10,832
Fixtures, fittings and equipment	2,549		2,549	3,398
Sub Total	48,781	17,271	66,052	77,234
			66,052	
<b>4. MANAGEMENT AND ADMINISTRATION COSTS</b>				
Audit and accountancy	35		35	102
<b>TOTAL COSTS</b>	48,816	17,271	66,087	77,336
<b>5. TOTAL RESOURCES EXPENDED</b>	<b>Depreciation</b> £	<b>Other costs</b> £	<b>2021</b>	<b>2020</b> £
Costs of activities in furtherance of the objects of the charity	13,720	52,367	66,087	77,336



## 6. TANGIBLE FIXED ASSETS

	Solar Panels	Land and Buildings	Fixtures Fittings & Equipment	Total 2021	Total 2020
	£	£	£	£	£
<b>COST</b>					
At 31 March 2020	<u>25,536</u>	<u>541,594</u>	<u>92,786</u>	659,916	651,934
Additions		16,950	-353	16,597	7,982
At 31 March 2021	<u>25,536</u>	<u>558,544</u>	<u>92,433</u>	<u>676,513</u>	<u>659,916</u>
<b>DEPRECIATION</b>					
At 31 March 2020	11,485	234,002	86,420	331,907	317,677
Charge for the year	1,276	11,171	1,273	13,720	14,230
At 31 March 2021	<u>12,761</u>	<u>245,173</u>	<u>87,693</u>	<u>345,627</u>	<u>331,907</u>
<b>NET BOOK VALUES</b>					
At 31 March 2020	<u>14,051</u>	<u>307,592</u>	<u>6,366</u>	<u>328,009</u>	<u>334,258</u>
At 31 March 2021	<u>12,775</u>	<u>313,371</u>	<u>4,740</u>	<u>330,886</u>	<u>328,009</u>

The net book value of assets held at 31 March 2021 comprises solely of assets for direct charitable purposes

## 7.Trustees' Remuneration and Expenses

None of the Trustees  
received remuneration  
or expenses

Nil

Nil