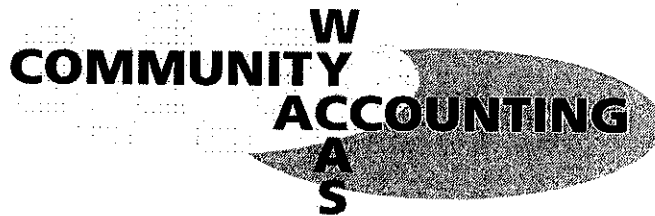


Wilsden Village Hall

Charity number 1154371

A company limited by guarantee number 08688329

Annual Report and Financial Statements for the year ended 31 March 2016



West Yorkshire Community Accounting Service

Wilsden Village Hall

Annual Report and Financial Statements for the year ended 31 March 2016

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Prepared by West Yorkshire Community Accounting Service

Wilsden Village Hall

Trustees' report for the year ended 31 March 2016

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Derek Carver	Chair	
Simon Dickerson	Treasurer	Resigned 22 February 2016
Daphne Egan	Vice chair	
Mark Anslow		
Lisa Firth		
Christopher Moore		
Dennis O'Hara		Resigned 6 April 2016
Catherine Wossick		
Trevor Duffon		Appointed 20 September 2015
Peter Allison		Appointed 9 May 2016

Company secretary Julie Petty

Village Hall Manager Julie Petty

Charity number 1154371 Registered in England and Wales

Company number 08688329 Registered in England and Wales

Registered and principal address

Townfield
Wilsden
Bradford
West Yorkshire
BD15 0HT

Bankers

Barclays Bank Plc
77 North Street
Keighley
West Yorkshire
BD21 3SA

Independent examiner

Susan Szamakowicz MAAT

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and an exempt charity. The company was incorporated on 12 September 2013 and the charity began its charitable activities on 1 January 2014. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Wilsden Village Hall was opened in 1976 after a fundraising campaign led by Wilsden Village Society. The Village Hall is an independent community centre, led by a voluntary management committee, who employ a full time manager to oversee the day to day running.

The Village Hall provides facilities for child care, a youth club, a library service, whilst housing many local groups and classes covering all age ranges.

Wilsden Village Hall

Trustees' report (continued) for the year ended 31 March 2016

Structure, governance and management (continued)

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the Annual General Meeting.

With the increasing financial support from Wilsden Parish Council, two councilors are appointed as directors to represent the interests of the people of Wilsden.

The management committee is made up of members of the village, Parish Council and user groups of the Village Hall.

Trustee induction and training

Induction and training are provided as required depending on the role to be undertaken and the skills of the trustee.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and in particular the children.

Objectives and activities

The charity's objects

The charity's objects are for public benefit and are restricted to the following:

To further or benefit the residents of Wilsden and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

The charity's main activities

We provide facilities for many diverse groups and activities; we continue to work with local groups and our community to improve the facilities. Groups within our Hall include Mums and Toddlers, Senior Citizens who meet every Thursday afternoon, indoor bowls, art class, Pilates, Brownies, Guides and dance classes of various types. Our priority is to provide affordable space for local groups offering activities to improve social, physical and educational wellbeing of the residents of Wilsden and surrounding area.

We are also home to Wilsden Nursery, a pre-school which runs Monday to Friday in the lower hall, followed by our own after-school club for older children. During school holidays our Holiday Club provides working parents with childcare facilities.

The Village Hall is available for private functions and is used for our own fundraising activities. We work closely with Wilsden Parish Council and provide their council office and the Community & Police Contact Point. A Community Library, run by volunteers, is operated in conjunction with the Bradford Library Service.

A full timetable is provided for usual weekday activities.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education, social and recreational wellbeing.

Wilsden Village Hall

Trustees' report (continued) for the year ended 31 March 2016

Objectives and activities (continued)

Achievements and performance

We have continued to provide the activities outlined above with the addition of adult yoga classes and toddler music classes.

Our fundraising Beer festival was again a success bringing valuable income to the hall.

The gala again helped with fundraising and bringing the community together.

Financial review

The net income for the year was £380, all from unrestricted funds.

We struggle to make ends meet and keep our reserves healthy. Although very busy, most of our groups are voluntary, so service charge increases have hit them hard. Charges to all our users have increased to what the Management Committee believe are realistic levels. Charges and fees are reviewed annually in line with any increases in our running costs.

The Village Hall Management Committee is very grateful for the financial support of Wilsden Parish Council.

With ongoing cuts in local government spending continued support from the Parish Council will be vital for the foreseeable future.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,602.

The trustees review the reserves of the charity on a regular basis and aim to maintain a balance of £10,000 in the reserve bank account. Continuous effort is made on improving this reserve which they consider should be sufficient to ensure the continuity of the Village Hall.

Investment policy

The Board of Trustees and the Management Committee have agreed that, when funds are available, they should be invested back into the facilities of the Village Hall to maintain and improve the Village Hall.

Wilsden Village Hall

Trustees' report (continued) for the year ended 31 March 2016

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... *D. Egan* (Trustee)

Name..... *Daphne Egan*

Date..... *19. 9. 16*

Wilsden Village Hall

Independent examiner's report to the trustees of Wilsden Village Hall

I report on the accounts of the charitable company for the year ended 31 March 2016, which are set out on pages 7 to 11.

Respective responsibilities of the trustees and the examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:*S Szamakowicz*.....

Name: Susan Szamakowicz

Relevant professional qualification or body: MAAT

Date: *21 September 2016*

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wilsden Village Hall

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2016

	Notes	2016	2016	2016	2015
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants	(2)	16,950	10,000	26,950	9,366
Village Hall income		45,125	-	45,125	48,249
Child Care Scheme		48,198	-	48,198	51,604
Squash Club		4,241	-	4,241	2,537
Holiday Club		5,773	-	5,773	5,777
Donations		1,753	-	1,753	500
Fundraising events		4,006	-	4,006	6,082
Bank interest		48	-	48	55
Insurance claim		3,442	-	3,442	-
Sundry income		2,143	-	2,143	776
Total income		131,679	10,000	141,679	124,946
Expenditure on:					
Salaries and NIC	(3)	89,789	-	89,789	81,639
Rates and refuse		4,183	-	4,183	2,555
Utilities		14,175	-	14,175	15,125
Maintenance and security		4,912	10,000	14,912	5,185
Cleaning and office supplies		4,112	-	4,112	6,301
Subscriptions and licences		729	-	729	996
Training		1,159	-	1,159	488
Photocopier		1,887	-	1,887	2,576
Insurance		1,841	-	1,841	1,500
Telephone		889	-	889	1,185
Computer expenses		453	-	453	738
Postage and stationery		105	-	105	918
Fundraising events		1,643	-	1,643	1,394
Child Care Scheme		3,341	-	3,341	3,679
Bank charges		558	-	558	136
Professional fees		13	-	13	105
Accountancy fees		600	-	600	727
Sundries		685	-	685	853
Depreciation		225	-	225	221
Total expenditure		131,299	10,000	141,299	126,321
Net income / (expenditure)		380	-	380	(1,375)
Fund balances brought forward		12,222	-	12,222	13,597
Fund balances carried forward	(4)	12,602	-	12,602	12,222

All incoming resources and resources expended derive from continuing activities.

Wilsden Village Hall

Balance sheet

as at 31 March 2016

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	-	-	-	225
Total fixed assets	-	-	-	225
Current assets				
Debtors and prepayments (6)	2,069	-	2,069	735
Cash at bank and in hand (7)	11,133	-	11,133	13,093
Total current assets	13,202	-	13,202	13,828
Current liabilities: amounts falling due within one year				
Creditors and accruals (8)	600	-	600	1,831
Total current liabilities	600	-	600	1,831
Net current assets	12,602	-	12,602	11,997
Total assets less current liabilities	12,602	-	12,602	12,222
Net assets	12,602	-	12,602	12,222
Funds				
Unrestricted funds	12,602	-	12,602	12,222
Restricted funds	-	-	-	-
Total funds	12,602	-	12,602	12,222

For the year ending 31 March 2016 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board of trustees on

Signed: 

(Trustee)

Name CHRISTOPHER JOHN MOORE

Wilsden Village Hall

Notes to the accounts

for the year ended 31 March 2016

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)) the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective January 2015).

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 3 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2016

2 Grants	2016	2016	2016	2015
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford MDC (core costs)	3,950	-	3,950	3,366
Bradford MDC	-	10,000	10,000	-
Wilsden Parish Council	13,000	-	13,000	6,000
	<u>16,950</u>	<u>10,000</u>	<u>26,950</u>	<u>9,366</u>

3 Staff costs and numbers	2016	2015
	£	£
Gross salaries	88,064	80,229
Social security costs	3,725	3,410
Employment Allowance	(2,000)	(2,000)
	<u>89,789</u>	<u>81,639</u>

The average number employees during the year was 9.7, being an average of 5 full time equivalent (2015: 12.3, 6.1 FTE).

There were no employees with emoluments above £60,000.

4 Restricted funds	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£
Bradford MDC	10,000	10,000	-	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Bradford MDC	Towards cost of roof repair.

5 Tangible assets	Office equipment	Total
	£	£
Cost		
At 1 April 2015	662	662
Additions	-	-
At 31 March 2016	<u>662</u>	<u>662</u>
Depreciation		
At 1 April 2015	437	437
Charge for year	225	225
At 31 March 2016	<u>662</u>	<u>662</u>
Net book value		
At 31 March 2016	<u>-</u>	<u>-</u>
At 31 March 2015	<u>225</u>	<u>225</u>

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2016

6 Debtors and prepayments		2016	2015
		£	£
Debtors	Fees	1,382	259
Prepayments	Insurance	687	476
		<u>2,069</u>	<u>735</u>

7 Cash at bank and in hand		2016	2015
		£	£
Bank deposit account		9,000	10,000
Bank current account		2,113	3,024
Bank current account (old account)		-	24
Village Hall cash in hand		8	3
Other cash in hand		12	42
		<u>11,133</u>	<u>13,093</u>

8 Accruals		2016	2015
		£	£
HMRC		-	1,117
Accountancy fees		600	714
		<u>600</u>	<u>1,831</u>

9 Trustee expenses

No trustee received any expenses during this or the previous financial year.

10 Related party transactions

There were no related party transactions during the year other than those stated below.

Other transactions with trustees or related parties

		2016	2015
		£	£
Name of trustee or related party	Relationship to charity	Description of transaction	
Philip Petty	Husband of Julie Petty (Centre manager)	Maintenance and repair work	
		697	1,069
		<u>697</u>	<u>1,069</u>

11 Operating leases

Rents payable under non-cancellable operating leases

	Photocopier
	£
Within one year	901
In more than one year but not more than five years	-
In more than five years	-
	<u>901</u>