

Wilsden Village Hall

Charity number 1154371

A company limited by guarantee number 08688329

Annual Report and Financial Statements

for the year ended 31 March 2019

Wilsden Village Hall

Annual Report and Financial Statements for the year ended 31 March 2019

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Prepared by West Yorkshire Community Accounting Service

Wilsden Village Hall

Trustees' report for the year ended 31 March 2019

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
Simon Dickerson	Chair	Appointed 26 November 2018
Mark Anslow	Chair	Resigned 26 November 2018
Karen Westcott	Vice Chair	
Christopher Moore	Treasurer	
Lisa Firth		
Trevor Dufton		Resigned 13 May 2019
Peter Allison		
John Turton		Appointed 13 May 2019

Management team
Milton Pearson
Paul Westcott

Charity number 1154371 Registered in England and Wales

Company number 08688329 Registered in England and Wales

Registered and principal address	Bankers
Townfield Wilsden Bradford West Yorkshire BD15 0HT	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 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.

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 AGM. The Management Committee comprises Directors representing residents and user groups.

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

Wilsden Village Hall

Trustees' report (continued) for the year ended 31 March 2019

Structure, governance and management (continued)

Management committee

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

The Village Hall provides a community space for the residents of Wilsden and the surrounding area, for educational, recreational activities, for meetings and social occasions without distinction of age, sex, or religious persuasion.

We house the village's only Nursery School, plus Senior and Junior Youth Clubs.

The more senior members of the village are supported with a range of activities including, a weekly NHS sponsored walking group, an indoor bowls club, a Tuesday Luncheon club and Thursday afternoon meeting and access to Bradford Libraries service through our Community Library.

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 2019

Objectives and activities (continued)

Achievements and performance

29 Groups use the Hall on a weekly basis, with an average attendance of over 500 individuals per week. We have seen an increase in occasional bookings with the subsequent number of attendees rising to over 3,000.

In addition to the above we have introduced our Club 60 – 100 which aims to relieve the feeling of isolation many older people in our community experience, providing social events across the year.

Thanks to a grant from the Leader Fund and a bridging loan from the Key Fund we were able to replace our 40 year old heating system with a much improved state of the art heating system. Improvements were also made to the buildings insulation, resulting in reduced costs and impact on the environment.

Sadly, we reluctantly took the decision to close our after school and holiday club during the year. Increasing cost coupled with falling attendances made the provision of this valued service unsustainable.

The Parish Council's office is based in the village hall complex which is also used for Council Meetings, sub-committee and various public meetings, including the development of the village's Neighbourhood Plan.

Wilsden Community Library, staffed by volunteers, continues to offer a full library service to members of Bradford Library in the village and surrounding area.

We continue to promote the Hall to potential users and have increased our fund raising efforts.

Financial review

The net income for the year, after transfers, was £23,800, all from unrestricted funds.

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 is vital for the ongoing sustainability of the hall.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £5,490.

Wilsden Village Hall receives substantial support from Wilsden Parish Council. Fund raising activities have raised £6,076 during the financial year.

Loan and redundancy costs have impacted on the current level of reserves. Steps taken to reduce costs and increased efficiency will improve the level of reserves held.

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 2019

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 (FRS102)), 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 S.M. Dickerson (Trustee)

Name SIMON M. DICKERSON

Date 25 NOVEMBER 2019

Wilsden Village Hall

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

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2019, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Name: Susan Szamakowicz

Relevant professional qualification or body: MAAT

Date: 3 December 2019

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 2019

	Notes	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £	2018 Total funds £
Income from:					
Grants and contracts	(2)	23,782	42,280	66,062	27,636
Village Hall income		43,944	-	43,944	36,325
Child Care Scheme		32,813	-	32,813	47,124
Squash Club		3,382	-	3,382	5,045
Donations		740	-	740	3,120
Fundraising events		6,076	-	6,076	6,968
Bank interest		109	-	109	78
Sundry income		580	-	580	4,212
Total income		<u>111,426</u>	<u>42,280</u>	<u>153,706</u>	<u>130,508</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	38,712	-	38,712	66,144
Redundancy		5,646	-	5,646	-
Staff travel		101	-	101	105
Rates and refuse		3,736	-	3,736	4,093
Utilities		15,213	-	15,213	9,372
Maintenance and security		8,661	-	8,661	4,381
Cleaning and general office costs		4,202	-	4,202	4,254
Subscriptions and licences		1,243	-	1,243	599
Training		763	-	763	76
Photocopier		950	-	950	1,488
Insurance		2,121	-	2,121	3,053
Telephone		1,718	-	1,718	1,673
Computer expenses		675	-	675	713
Postage and stationery		390	-	390	724
Fundraising events		1,280	-	1,280	-
Advertising and publicity		298	-	298	67
Project activity costs		2,009	-	2,009	4,455
Child Care Scheme		3,181	-	3,181	3,974
Bank charges		494	-	494	478
Professional fees		21,729	-	21,729	19,763
Accountancy fees		3,909	-	3,909	2,424
Sundries		348	-	348	115
Loan interest		2,431	-	2,431	-
Depreciation		10,096	-	10,096	-
Total expenditure		<u>129,906</u>	<u>-</u>	<u>129,906</u>	<u>127,951</u>
Transfers between funds	(4)	<u>42,280</u>	<u>(42,280)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>23,800</u>	<u>-</u>	<u>23,800</u>	<u>2,557</u>
Fund balances brought forward		<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>19,516</u>
Fund balances carried forward	(4)	<u>45,873</u>	<u>-</u>	<u>45,873</u>	<u>22,073</u>

All incoming resources and resources expended derive from continuing activities.

Wilsden Village Hall

Balance sheet

as at 31 March 2019

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	40,383	-	40,383	-
Total fixed assets	<u>40,383</u>	<u>-</u>	<u>40,383</u>	<u>-</u>
Current assets				
Debtors and prepayments (6)	12,527	-	12,527	3,263
Cash at bank and in hand (7)	9,310	-	9,310	21,898
Total current assets	<u>21,837</u>	<u>-</u>	<u>21,837</u>	<u>25,161</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals (8)	16,347	-	16,347	3,088
Total current liabilities	<u>16,347</u>	<u>-</u>	<u>16,347</u>	<u>3,088</u>
Net current assets	<u>5,490</u>	<u>-</u>	<u>5,490</u>	<u>22,073</u>
Total assets less current liabilities	<u>45,873</u>	<u>-</u>	<u>45,873</u>	<u>22,073</u>
Net assets	<u>45,873</u>	<u>-</u>	<u>45,873</u>	<u>22,073</u>
Funds				
Unrestricted funds	45,873	-	45,873	22,073
Restricted funds	-	-	-	-
Total funds	<u>45,873</u>	<u>-</u>	<u>45,873</u>	<u>22,073</u>

For the year ending 31 March 2019 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 FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: 25 NOVEMBER 2019.

Signed:  (Trustee)

Name SIMON M. DICKERSON.

Wilsden Village Hall

Notes to the accounts

for the year ended 31 March 2019

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees 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.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

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

Heating system: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Wilsden Village Hall
Notes to the accounts
for the year ended 31 March 2019

1 Accounting policies (continued)

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 2019

2 Grants and donations	2019	2019	2019	2018
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford MDC (core costs)	4,163	-	4,163	4,163
Bradford MDC	6,851	-	6,851	6,850
Wilsden Parish Council (1)	8,500	-	8,500	8,000
Wilsden Parish Council (2)	2,225	-	2,225	2,225
Royds House Trust	-	-	-	2,000
Co-op Local Community Fund	2,043	-	2,043	1,409
Rural Payments Agency	-	42,280	42,280	-
Other grants	-	-	-	2,989
	<u>23,782</u>	<u>42,280</u>	<u>66,062</u>	<u>27,636</u>

3 Staff costs and numbers	2019	2018
	£	£
Gross salaries	38,441	66,022
Social security costs	1,680	1,488
Employment allowance	(1,680)	(1,488)
Pensions	271	122
	<u>38,712</u>	<u>66,144</u>

The average number employees during the year was 4.1, being an average of 1.8 full time equivalent (2018: 9.8, 4.4 FTE).

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

Defined contribution pension scheme	2019	2018
	£	£
Costs of the scheme to the charity for the year	271	122
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£
Rural Payments Agency	<u>42,280</u>	<u>-</u>	<u>(42,280)</u>	<u>-</u>
	<u>42,280</u>	<u>-</u>	<u>(42,280)</u>	<u>-</u>

Fund name

Rural Payments Agency

Purpose of restriction

Leader grant towards costs of installation of new heating system and roof loft insulation. Whilst the purpose of the grant was restricted, the equipment has unrestricted use in the village hall; the transfer relates to the cost of equipment.

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2019

5 Tangible assets

	Property improvements	Total
	£	£
Cost		
At 1 April 2018	-	-
Additions	50,479	50,479
At 31 March 2019	<u>50,479</u>	<u>50,479</u>
Depreciation		
At 1 April 2018	-	-
Charge for year	10,096	10,096
At 31 March 2019	<u>10,096</u>	<u>10,096</u>
Net book value		
At 31 March 2019	<u>40,383</u>	<u>40,383</u>
At 31 March 2018	<u>-</u>	<u>-</u>

6 Debtors and prepayments

	2019	2018
	£	£
Debtors	10,864	3,263
Prepayments	1,663	-
	<u>12,527</u>	<u>3,263</u>

7 Cash at bank and in hand

	2019	2018
	£	£
Bank community account	2,016	9,150
Bank deposit account	3,953	8,052
Bank current account	3,236	4,596
Village Hall cash in hand	1	78
Other cash in hand	104	22
	<u>9,310</u>	<u>21,898</u>

8 Creditors and accruals

	2019	2018
	£	£
Creditors	-	1,340
Accruals	4,401	1,748
Short term loan	5,556	-
Deferred income	6,390	-
	<u>16,347</u>	<u>3,088</u>

9 Trustee expenses

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

10 Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2019

11 Remuneration and benefits received by key management personnel

The key management personnel of the charity includes the trustees, the Centre Manager and the Deputy Manager who have been appointed on a self-employed freelance basis. The total benefits of the key management personnel of the charity were £21,729 (previous year:£19,750).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

12 Other related party transactions

Other transactions with trustees or related parties

			2019	2018
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Marcus Dickerson	Son of Simon Dickerson (Chair)	Employee	373	-
			373	-

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

Within one year

In the second to fifth years inclusive

Over five years from the balance sheet date

Photocopier

£

553

1,148

-

1,701

Land and buildings at Townfield, Wilsden, West Yorkshire are leased to Wilsden Village Hall for use as a community centre; the lease is for a period of eighty years starting 18 March 1980. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The lease states that 25% of the property value (current building valuation £1,005,5730) will be paid to the trustees on closure of business.

Wilsden Village Hall

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2019

	2019 Unrestricted funds £	2018 Unrestricted funds £	2019 Restricted funds £	2018 Restricted funds £	2019 Total funds £	2018 Total funds £
Income						
Grants and contracts	23,782	25,636	42,280	2,000	66,062	27,636
Village Hall income	43,944	36,325	-	-	43,944	36,325
Child Care Scheme	32,813	47,124	-	-	32,813	47,124
Squash Club	3,382	5,045	-	-	3,382	5,045
Donations	740	3,120	-	-	740	3,120
Fundraising events	6,076	6,968	-	-	6,076	6,968
Bank interest	109	78	-	-	109	78
Sundry income	580	4,212	-	-	580	4,212
Total income	111,426	128,508	42,280	2,000	153,706	130,508
Expenditure						
Salaries, NIC and pensions	38,712	66,144	-	-	38,712	66,144
Redundancy	5,646	-	-	-	5,646	-
Staff travel	101	105	-	-	101	105
Rates and refuse	3,736	4,093	-	-	3,736	4,093
Utilities	15,213	9,372	-	-	15,213	9,372
Maintenance and security	8,661	4,381	-	-	8,661	4,381
Cleaning and general office costs	4,202	4,254	-	-	4,202	4,254
Subscriptions and licences	1,243	599	-	-	1,243	599
Training	763	76	-	-	763	76
Photocopier	950	1,488	-	-	950	1,488
Insurance	2,121	3,053	-	-	2,121	3,053
Telephone	1,718	1,673	-	-	1,718	1,673
Computer expenses	675	713	-	-	675	713
Postage and stationery	390	724	-	-	390	724
Fundraising events	1,280	-	-	-	1,280	-
Advertising and publicity	298	(1,933)	-	2,000	298	67
Project activity costs	2,009	4,455	-	-	2,009	4,455
Child Care Scheme	3,181	3,974	-	-	3,181	3,974
Bank charges	494	478	-	-	494	478
Professional fees	21,729	19,763	-	-	21,729	19,763
Accountancy fees	3,909	2,424	-	-	3,909	2,424
Sundries	348	115	-	-	348	115
Loan interest	2,431	-	-	-	2,431	-
Depreciation	10,096	-	-	-	10,096	-
Total expenditure	129,906	125,951	-	2,000	129,906	127,951
Transfers between funds	42,280	-	(42,280)	-	-	-
Net movement in funds	23,800	2,557	-	-	23,800	2,557
Fund balances brought forward	22,073	19,516	-	-	22,073	19,516
Fund balances carried forward	45,873	22,073	-	-	45,873	22,073