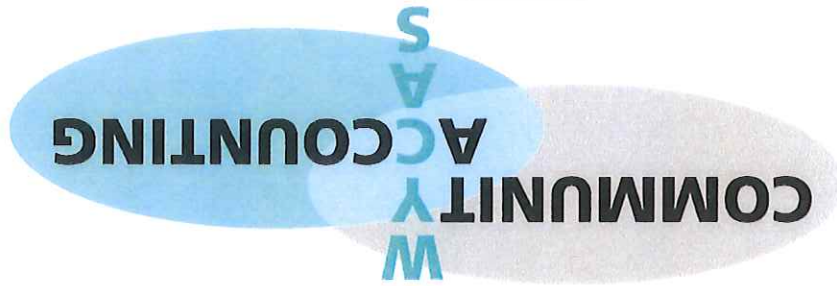


West Yorkshire Community Accounting Service



**Annual Report and Financial Statements
for the year ended 31 March 2015**

Wilsden Village Hall

Charity number 1154371

A company limited by guarantee number 08688329

**Annual Report and Financial Statements
for the year ended 31 March 2015**

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Prepared by West Yorkshire Community Accounting Service

Wilsden Village Hall

Trustees' report for the year ended 31 March 2015

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	
Daphne Egan	Vice chair	
Mark Anslow		
Lisa Firth		
Christopher Moore		
Dennis O'Hara		
Andrew Ross		
Catherine Wossick		
		Resigned 13 October 2014
		Appointed 26 March 2015

Company secretary	
Lisa Firth	Resigned as Secretary during year
Julie Petty	Appointed 18 December 2014

Village Hall Manager	Charity number	Company number
Julie Petty	1154371	08688329
	Registered in England and Wales	Registered in England and Wales

Registered and principal address	Bankers
Townfield	Barclays Bank Plc
Wilsden	77 North Street
Bradford	Keighley
West Yorkshire	West Yorkshire
BD15 0HT	BD21 3SA

Independent examiner	West Yorkshire Community Accounting Service
Susan Szamakowicz MAAT	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.

Established and opened in 1976, the Village Hall is the product of Wilsden residents and the then Wilsden Village Society, who through many fundraising events and match funding by the local authority, built the Village Hall. We run independent of the local authority and are self supporting through our many activities and fundraising efforts. We are all supported by our users and are managed by our own Management Committee. The Village Hall is a multi use building over two floors, containing a main hall, youth hall, three kitchens, committee room, library room and uniformed and child care section, with outdoor play area. We are well used and continue to support our community in variety of ways.

Wisdsen Village Hall

Trustees' report (continued) for the year ended 31 March 2015

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 AGM. Our Committee are made up of members of the village and user groups; our Chairperson, Secretary and Treasurer are elected at our Annual General Meeting each year. At the following meeting the remainder of the committee members are elected. We meet every month end and our meeting consists of a managers report, financial report and then any other business. Our Committee although lacking in members are all volunteers.

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 Wisdsen 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, Scouts 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 Wisdsen and surrounding area. We are also home to Wisdsen 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. When the timetable allows we hire out the Hall for private functions, mainly children's parties, and run our own fundraising activities. We also work alongside and are supported by the Parish Council on various village projects, and provide their Council Office the local Community and Police Contact Point and the community library, run by volunteers, which is operated in collaboration with Bradford Library. 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.

Wisden Village Hall

Trustees' report (continued) for the year ended 31 March 2015

Objectives and activities (continued)

Achievements and performance

We work alongside the Integrated Youth Service and provide them with space and facilities. We continue to encourage older members of the Youth Club to become more involved with fundraising and the community, as they are the future of both the Hall and the village. We run the popular Silver Surfer internet access group and this works alongside the library computer facility, helping and encouraging our older residents to use computers and the internet. Participants can learn at their own pace and choose subjects they wish to study. After successfully completing the course they are awarded a certificate in basic online skills. This year we have had a number of successful fundraising and community events including the Gala and the Beer Festival.

Financial review

The net expenditure for the year was £1,321 all met 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 and we intend to increase them annually in line with any increases in our running costs, which we continuously seek to minimise. Our Holiday Club and After School users have risen with the improving financial climate. The Village Hall Management Committee is very grateful for the financial support of Wisden Parish Council. With ongoing cuts in local government spending support from the Parish Council will need to continue in the foreseeable future.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,051. 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 2015

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 (SORP 2005) 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..... (Trustee)

Name.....

Date.....

Wisdsen Village Hall

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

I report on the accounts of the charitable company for the year ended 31 March 2015, 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(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 (SORP 2005).

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 Szamankowicz*

Name: Susan Szamankowicz

Relevant professional qualification or body: MAAT

Date: 7 September 2015

West Yorkshire Community Accounting Service

Stringer House

34 Lupton Street

Leeds

LS10 2QW

**Wisden Village Hall
Balance sheet
as at 31 March 2015**

	2015	2014
Fixed assets		
Tangible assets	225	446
Total fixed assets	<u>225</u>	<u>446</u>
(4)		
Current assets		
Debtors and prepayments	735	268
Cash at bank and in hand	13,093	15,347
Total current assets	<u>13,828</u>	<u>15,615</u>
Current liabilities:		
amounts falling due within one year		
Creditors and accruals	1,831	2,464
Total current liabilities	<u>1,831</u>	<u>2,464</u>
Net current assets	11,997	13,151
Total assets less current liabilities	<u>12,222</u>	<u>13,597</u>
Net assets		
Unrestricted funds	12,222	13,597
Restricted funds	-	-
Total funds	<u>12,222</u>	<u>13,597</u>

For the year ending 31 March 2015 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 April 2008).

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed:  (Trustee)

Name: D.A. Crivell

Date: 6/8/15

Wilsden Village Hall Notes to the accounts for the year ended 31 March 2015

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 (SORP 2005), the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective April 2008).

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

The previous years accounts covered the period 1 January 2014 to 31 March 2014.

No financial changes have been made to the accounts for previous period; the trustees agreed to adopt a simpler format this year.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SFA) 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 SFA 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 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

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

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

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2015

2 Grants

Period from from 1 Jan 14 to 31 Mar 14	2015	2015	2015	2015
Unrestricted funds	9,366	6,000	3,366	9,366
Restricted funds	-	-	-	-
Total funds	9,366	6,000	3,366	9,366
Period from from 1 Jan 14 to 31 Mar 14	-	-	-	-

Bradford MDC (core costs)
 Wilsden Parish Council

3 Staff costs and numbers

Period from from 1 Jan 14 to 31 Mar 14	2015	2015
Gross salaries	80,229	81,639
Social security costs	3,410	(2,000)
Employment Allowance claimed	-	-
Total	18,631	18,921

The average number employees during the year was 12.3, being an average of 6.1 full time equivalent (2012: 8 FTE). There were no employees with emoluments above £60,000.

4 Tangible assets

At 1 April 2014	At 31 March 2015	At 1 April 2014	At 31 March 2015
Cost	878	878	878
Additions	-	-	-
At 31 March 2015	878	878	878
Depreciation	432	432	432
At 1 April 2014	221	221	221
Charge for year	221	221	221
At 31 March 2015	653	653	653
Net book value	225	225	225
At 31 March 2015	446	446	446
At 31 March 2014	446	446	446

Wislden Village Hall

Notes to the accounts continued for the year ended 31 March 2015

5 Debtors and prepayments	
Debtors	2015
Fees	£ 259
Prepayments	£ 476
Insurance	268
	<u>735</u>
	2014
	£ -
	268
	<u>268</u>
6 Cash at bank and in hand	
Bank deposit account	2015
Bank current account	£ 10,000
Bank current account (old account)	3,024
Village Hall cash in hand	24
Other cash in hand	3
	<u>13,093</u>
	2014
	£ 13,004
	1,975
	24
	341
	3
	<u>15,347</u>
7 Creditors and accruals	
Accruals	2015
HMRC	£ 1,117
Accountancy	714
Water	-
	<u>1,831</u>
	2014
	£ 2014
	1,231
	1,200
	33
	<u>2,464</u>
8 Trustee expenses	
No trustee received any expenses during the year.	
9 Related party transactions	
There were no related party transactions during the year other than those stated below.	
Other transactions with trustees or related parties	
2015	£
Name of trustee	Relationship to
Philip Petty	Husband of Julie Petty
	(Centre manager)
	Description of
	Maintenance and repair
	work
	1,069
	<u>1,069</u>