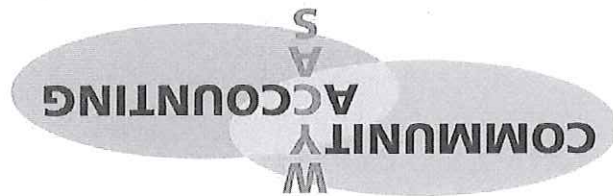


Wisden Village Hall

Charity number 1154371

A company limited by guarantee number 08688329

**Annual Report and Financial Statements
for the year ended 31 March 2017**



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 March 2017**

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Prepared by West Yorkshire Community Accounting Service

Wilsden Village Hall

Trustees' report for the year ended 31 March 2017

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	Resigned 25 July 2016
Mark Anslow	Chair	Appointed as Chair August 2016
Daphne Egan	Vice chair	Resigned 10 October 2016
Lisa Firth		
Christopher Moore		
Dennis O'Hara		Resigned 6 April 2016
Catherine Wossick		Resigned 17 October 2016
Trevor Dutton		Appointed 20 September 2015
Peter Allison		Appointed 9 May 2016
Karen Westcott		Appointed 7 November 2016

Company secretary	Village Hall Manager
Julie Petty	Julie Petty
Resigned as Secretary 31 July 2016	Resigned 31 July 2016
	Resigned 31 March 2017
	Mark Driver
	Milton Pearson
	Appointed April 2017
Charity number	Company number
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
 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 2017

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.

With the increasing financial support from Wilsden Parish Council, two councillors 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

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. We house the village's only Nursery School and provide After School and Holiday Club provision for children plus Senior and Junior Youth Clubs.

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.

Wislden Village Hall

Trustees' report (continued) for the year ended 31 March 2017

Objectives and activities (continued)

Achievements and performance

The year has been a difficult one with regards to the administration and management of the Village Hall. On 31 July 2017, Mrs Julie Petty our Village Hall Manager, ended 18 years of dedicated service to the Hall, its staff and the people of Wislden. The Management Committee thank Julie for her enthusiasm and hard work on behalf of everyone in the village. Julie has joined her husband's expanding Gas Installation and Plumbing Company and we wish them both well for the future. The Committee would also like to thank Martin Ackroyd, who has now retired, for his help over several years assisting Julie with book keeping and financial management.

Sadly, Mark Driver, who was appointed as Julie's replacement in August 2016, resigned at the end of the financial year, March 2017. Village resident Milton Pearson has been appointed as our new Hall Manager. In our 40th Anniversary Year, a fund raising group raised funds for the Village Hall and worked with the Wislden Gala committee, and the Hall's Beer Festival organisers to generate funds for the Village Hall. Funds were raised for the Hall's 40 Candles Appeal towards the refurbishment of the Hall and towards repair and maintenance costs; a new bank account, specifically for such funds, was opened which holds £10,638 as at the 31 March 2017.

26 Groups use the Hall on a weekly basis of which 12 are run on a voluntary basis, with an average attendance of over 450 individuals per week. Over 18 children attend the After School Club and around 10-15 Children are cared for by the Holiday Club.

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.

Financial review

The net income for the year was £6,914.

The Village Hall Management Committee is very grateful for the financial support of Wislden 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 at the year end were £19,516.

We intend to review our reserve policy with a view to establishing a restricted reserve fund over the next 2 years. Wislden Village Hall receives substantial funding from Wislden Parish Council and two Parish Councillors have been appointed to the Board of Trustees to represent the interests of the Parish Council and the residents of Wislden. A fund raising sub-committee has been established and raised £14,000 during the financial year.

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 2017**

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..... (Trustee)

Name.....

Date.....

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 2017, which are set out on pages 7 to 13.

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 (FRS 102)).

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: Name: Susan Szamakowicz

Relevant professional qualification or body: MAAT

Date:

West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**Wisden Village Hall
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2017**

Notes

	2017	2017	2016
	Unrestricted funds	Restricted funds	Total funds
Income from:			
Grants and contracts	28,865	-	28,865
Village Hall income	34,825	-	45,125
Child Care Scheme	51,293	-	48,198
Squash Club	1,942	-	4,241
Holiday Club	2,349	-	5,773
Donations	5,462	-	1,753
Fundraising events	5,089	-	4,006
Bank interest	5	-	48
Insurance claim	-	-	3,442
Sundry income	858	-	2,143
Total income	130,688	-	141,679
Expenditure on:			
Salaries, NIC and pensions	84,359	-	89,789
Rates and refuse	4,379	-	4,183
Utilities	12,644	-	14,175
Maintenance and security	2,970	-	14,912
Cleaning and office costs	4,369	-	4,112
Subscriptions and licences	1,320	-	729
Training	327	-	1,159
Photocopier	1,708	-	1,887
Insurance	2,280	-	1,841
Telephone	1,178	-	889
Computer expenses	549	-	453
Postage and stationery	41	-	105
Fundraising events	816	-	1,643
Child Care Scheme	3,798	-	3,341
Bank charges	413	-	558
Professional fees	488	-	13
Accountancy fees	720	-	600
Sundries	1,415	-	685
Depreciation	-	-	225
Total expenditure	123,774	-	141,299
Net income	6,914	-	380
Fund balances brought forward	12,602	-	12,222
Fund balances carried forward	19,516	-	12,602

All incoming resources and resources expended derive from continuing activities.

**Wilsden Village Hall
Balance sheet
as at 31 March 2017**

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	1,486	-	1,486	2,069
Cash at bank and in hand	20,442	-	20,442	11,133
Total current assets	21,928	-	21,928	13,202
Current liabilities:				
amounts falling due within one year	2,412	-	2,412	600
Creditors and accruals	2,412	-	2,412	600
Total current liabilities	2,412	-	2,412	600
Net current assets	19,516	-	19,516	12,602
Total assets less current liabilities	19,516	-	19,516	12,602
Net assets	19,516	-	19,516	12,602
Funds				
Unrestricted funds	19,516	-	19,516	12,602
Restricted funds	-	-	-	-
Total funds	19,516	-	19,516	12,602

For the year ending 31 March 2017 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:

Signed: (Trustee)

Name

Wisden Village Hall

Notes to the accounts

for the year ended 31 March 2017

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

Reconciliation with previous Generally Accepted Accounting Practice in preparing the accounts
The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. They have determined that no such restatement is required.
As a consequence, 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 (SFA) 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 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 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

Wilsden Village Hall

Notes to the accounts

for the year ended 31 March 2017

1 Accounting policies (continued)

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.

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.

**Wisden Village Hall
Notes to the accounts continued
for the year ended 31 March 2017**

	2017	2017	2016
2 Grants and contracts	Unrestricted funds	Restricted funds	Total funds
Bradford MDC (core costs)	3,950	-	3,950
Bradford MDC	5,225	-	5,225
Wisden Parish Council	8,000	-	8,000
Other grants	11,690	-	11,690
	<u>28,865</u>	<u>-</u>	<u>28,865</u>
3 Staff costs and numbers	£	£	£
Gross salaries	84,136	84,136	88,064
Social security costs	3,201	3,201	3,725
Employment Allowance	(3,000)	(3,000)	(2,000)
Pensions	22	22	-
	<u>84,359</u>	<u>84,359</u>	<u>89,789</u>
4 Debtors and prepayments	2017	2016	
Debtors	1,486	1,382	
Prepayments	-	687	
Fees			1,382
Insurance			687
	<u>1,486</u>	<u>2,069</u>	
5 Cash at bank and in hand	2017	2016	
Bank community account	10,638	-	
Bank deposit account	8,036	9,000	
Bank current account	1,632	2,113	
Village Hall cash in hand	128	8	
Other cash in hand	8	12	
	<u>20,442</u>	<u>11,133</u>	

The average number employees during the year was 10.8, being an average of 5.4 full time equivalent (2016: 9.7, 5 FTE).
There were no employees with emoluments above £60,000.

Wisden Village Hall

Notes to the accounts continued for the year ended 31 March 2017

6 Creditors and accruals	
2017	2016
£	£
797	-
17	-
720	600
525	-
271	-
82	-
2,412	600

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

8 Related party transactions

Other transactions with trustees or related parties				
Name of trustee or related party	Relationship to charity	Description of transaction	2017	2016
Philip Petty	Husband of Julie Petty (Centre manager)	Maintenance and repair work	245	697
			245	697
			£	£

Key management personnel
The key management personnel of the charity comprises the Centre Manager only. The total employee benefits of the key management personnel of the charity were £23,311.

There were no other related party transactions during this year or the previous year.

9 Operating leases

Rents payable under non-cancellable operating leases	Photocopier	£
Within one year	511	
In more than one year but not more than five years	2,252	
In more than five years	-	
	2,763	

Wisden Village Hall
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2017

	2017	2016	2017	2016	2017	2016
	Unrestricted funds	Unrestricted funds	Restricted funds	Restricted funds	Restricted funds	Total funds
	2017	2016	2017	2016	2017	2016
Income						
Grants and contracts	28,865	16,950	-	-	10,000	28,865
Village Hall income	34,825	45,125	-	-	-	34,825
Child Care Scheme	51,293	48,198	-	-	-	51,293
Squash Club	1,942	4,241	-	-	-	1,942
Holiday Club	2,349	5,773	-	-	-	2,349
Donations	5,462	1,753	-	-	-	5,462
Fundraising events	5,089	4,006	-	-	-	5,089
Bank interest	5	48	-	-	-	5
Insurance claim	-	3,442	-	-	-	-
Sundry income	858	2,143	-	-	-	858
Total income	130,688	131,679	-	-	10,000	130,688
Expenditure						
Salaries, NIC and pensions	84,359	89,789	-	-	-	84,359
Rates and refuse	4,379	4,183	-	-	-	4,379
Utilities	12,644	14,175	-	-	-	12,644
Maintenance and security	2,970	4,912	-	-	10,000	2,970
Cleaning and office costs	4,369	4,112	-	-	-	4,369
Subscriptions and licences	1,320	729	-	-	-	1,320
Training	327	1,159	-	-	-	327
Photocopier	1,708	1,887	-	-	-	1,708
Insurance	2,280	1,841	-	-	-	2,280
Telephone	1,178	889	-	-	-	1,178
Computer expenses	549	453	-	-	-	549
Postage and stationery	41	105	-	-	-	41
Fundraising events	816	1,643	-	-	-	816
Child Care Scheme	3,798	3,341	-	-	-	3,798
Bank charges	413	558	-	-	-	413
Professional fees	488	13	-	-	-	488
Accountancy fees	720	600	-	-	-	720
Sundries	1,415	685	-	-	-	1,415
Depreciation	-	225	-	-	-	-
Total expenditure	123,774	131,299	-	-	10,000	123,774
Net income	6,914	380	-	-	-	6,914
Fund balances brought forward	12,602	12,222	-	-	-	12,222
Fund balances carried forward	19,516	12,602	-	-	-	12,602