

# **Wilsden Village Hall**

Charity number 1154371

A company limited by guarantee number 08688329

## **Annual Report and Financial Statements for the year ended 31 March 2018**

# **Wilsden Village Hall**

## **Annual Report and Financial Statements for the year ended 31 March 2018**

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**Prepared by West Yorkshire Community Accounting Service**

# Wilsden Village Hall

## Trustees' report for the year ended 31 March 2018

### 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:

<b>Name</b>	<b>Position</b>	
Mark Anslow	Chair	
Lisa Firth		
Christopher Moore		
Trevor Dufton		
Peter Allison		
Karen Westcott		
Simon Dickerson		Appointed 23 October 2017
<b>Village Hall Manager</b>	Milton Pearson	Appointed April 2017
<b>Charity number</b>	1154371	Registered in England and Wales
<b>Company number</b>	08688329	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
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 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.

### Trustee induction and training

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

# **Wilsden Village Hall**

## **Trustees' report (continued) for the year ended 31 March 2018**

### **Structure, governance and management (continued)**

#### **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.

The Hall is home to uniformed groups including Scouts, Cubs and Brownies. It promotes health and well-being of our adult population with a variety of dance and exercises classes. Classes for younger children are run for Dance, Messy Play and Soccer skills. There is a resident Toddler Group.

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

The more senior members of the village are supported with arrange 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.

##### **Achievements and performance**

During the year Milton Pearson was appointed as our new Hall Manager along with his deputy Paul Westcott. Both are Wilsden residents.

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 20 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 meetings, polling station 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. The Hall is encouraging more occasional use and has seen an increase in bookings. The Hall is hosting a number of theatrical events which have not been held in the Village for some time.

# **Wilsden Village Hall**

## **Trustees' report (continued) for the year ended 31 March 2018**

### **Objectives and activities (continued)**

#### **Financial review**

The net income for the year was £2,557 all received 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 will be vital for the foreseeable future.

#### **Reserves policy**

The charity's free reserves at the year end were £22,073.

We intend to review our reserves policy with a view to establishing a restricted reserve fund over the next 2 years. Wilsden Village Hall receives substantial funding from Wilsden 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 Wilsden. Fund raising activities have raised £6,968 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 2018**

### **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 to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2018, which are set out on pages 7 to 13.

### **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: .....

### **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 2018

	Notes	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
<b>Income from:</b>					
Grants and contracts	(2)	25,636	2,000	27,636	28,865
Village Hall income		36,325	-	36,325	34,825
Child Care Scheme		47,124	-	47,124	51,293
Squash Club		5,045	-	5,045	1,942
Holiday Club		-	-	-	2,349
Donations		3,120	-	3,120	5,462
Fundraising events		6,968	-	6,968	5,089
Bank interest		78	-	78	5
Sundry income		4,212	-	4,212	858
<b>Total income</b>		<b>128,508</b>	<b>2,000</b>	<b>130,508</b>	<b>130,688</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	66,144	-	66,144	84,359
Staff travel		105	-	105	-
Rates and refuse		4,093	-	4,093	4,379
Utilities		9,372	-	9,372	12,644
Maintenance and security		4,381	-	4,381	2,970
Cleaning and general office costs		4,254	-	4,254	4,369
Subscriptions and licences		599	-	599	1,320
Training		76	-	76	327
Photocopier		1,488	-	1,488	1,708
Insurance		3,053	-	3,053	2,280
Telephone		1,673	-	1,673	1,178
Computer expenses		713	-	713	549
Postage and stationery		724	-	724	41
Fundraising events		-	-	-	816
Advertising and publicity		67	-	67	-
Project activity costs		2,455	2,000	4,455	-
Child Care Scheme		3,974	-	3,974	3,798
Bank charges		478	-	478	413
Professional fees		19,763	-	19,763	488
Accountancy fees		2,424	-	2,424	720
Sundries		115	-	115	1,415
<b>Total expenditure</b>		<b>125,951</b>	<b>2,000</b>	<b>127,951</b>	<b>123,774</b>
<b>Net income</b>		<b>2,557</b>	<b>-</b>	<b>2,557</b>	<b>6,914</b>
<b>Fund balances brought forward</b>		<b>19,516</b>	<b>-</b>	<b>19,516</b>	<b>12,602</b>
<b>Fund balances carried forward</b>	(4)	<b>22,073</b>	<b>-</b>	<b>22,073</b>	<b>19,516</b>

All incoming resources and resources expended derive from continuing activities.



# Wilsden Village Hall

## Balance sheet

as at 31 March 2018

	2018	2018	2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(5) 3,263	-	3,263	1,486
Cash at bank and in hand	(6) 21,898	-	21,898	20,442
<b>Total current assets</b>	<u>25,161</u>	<u>-</u>	<u>25,161</u>	<u>21,928</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 3,088	-	3,088	2,412
<b>Total current liabilities</b>	<u>3,088</u>	<u>-</u>	<u>3,088</u>	<u>2,412</u>
<b>Net current assets</b>	<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>19,516</u>
<b>Total assets less current liabilities</b>	<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>19,516</u>
<b>Net assets</b>	<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>19,516</u>
<b>Funds</b>				
Unrestricted funds	22,073	-	22,073	19,516
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>22,073</u>	<u>-</u>	<u>22,073</u>	<u>19,516</u>

For the year ending 31 March 2018 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 .....

# **Wilsden Village Hall**

## **Notes to the accounts**

### **for the year ended 31 March 2018**

#### **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

**Wilsden Village Hall**  
**Notes to the accounts**  
**for the year ended 31 March 2018**

**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.

# Wilsden Village Hall

## Notes to the accounts continued

### for the year ended 31 March 2018

2 Grants and contracts	2018	2018	2018	2017
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford MDC (core costs)	4,163	-	4,163	3,950
Bradford MDC	6,850	-	6,850	5,225
Wilsden Parish Council (1)	8,000	-	8,000	8,000
Wilsden Parish Council (2)	2,225	-	2,225	-
Royds House Trust	-	2,000	2,000	-
Co-op Local Community Fund	1,409	-	1,409	-
Other grants	2,989	-	2,989	11,690
	<u>25,636</u>	<u>2,000</u>	<u>27,636</u>	<u>28,865</u>

3 Staff costs and numbers	2018	2017
	£	£
Gross salaries	66,022	84,136
Social security costs	1,488	3,201
Employment allowance	(1,488)	(3,000)
Pensions	122	22
	<u>66,144</u>	<u>84,359</u>

The average number employees during the year was 9.8, being an average of 4.4 full time equivalent (2017: 10.8, 5.4 FTE).

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

Defined contribution pension scheme	2018	2017
	£	£
Costs of the scheme to the charity for the year	122	22
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
	£	£	£	£
Royds House Trust	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Royds House Trust	Towards costs of new chairs

5 Debtors and prepayments	2018	2017
	£	£
Debtors	3,263	1,486
Prepayments	-	-
	<u>3,263</u>	<u>1,486</u>

# Wilsden Village Hall

## Notes to the accounts continued for the year ended 31 March 2018

6 Cash at bank and in hand	2018	2017
	£	£
Bank community account	9,150	10,638
Bank deposit account	8,052	8,036
Bank current account	4,596	1,632
Village Hall cash in hand	78	128
Other cash in hand	22	8
	<u>21,898</u>	<u>20,442</u>

7 Creditors and accruals	2018	2017
	£	£
Creditors	1,340	814
Accruals	1,748	1,598
	<u>3,088</u>	<u>2,412</u>

### 8 Trustee expenses

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

### 9 Related party transactions

#### Other transactions with trustees or related parties

	2018	2017
	£	£
<b>Name of trustee or related party</b>		
<b>Relationship to charity</b>		
<b>Description of transaction</b>		
Philip Petty		
Husband of Julie Petty (Centre manager)		
Maintenance and repair work	-	245
	<u>-</u>	<u>245</u>

#### Key management personnel

The key management personnel of the charity comprises the Centre Manager and Deputy Manager who have been appointed on a self-employed freelance basis. The total benefits of the key management personnel of the charity in 2018 were £19,750 (2017:£23,311).

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

### 10 Operating leases

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

	Photocopier
	£
Within one year	551
In the second to fifth years inclusive	1,700
Over five years from the balance sheet date	-
	<u>2,251</u>

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.

## Wilsden Village Hall

### Statement of Financial Activities including comparatives for all funds

#### (including summary income and expenditure account)

for the year ended 31 March 2018

	2018	2017	2018	2017	2018	2017
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and contracts	25,636	28,865	2,000	-	27,636	28,865
Village Hall income	36,325	34,825	-	-	36,325	34,825
Child Care Scheme	47,124	51,293	-	-	47,124	51,293
Squash Club	5,045	1,942	-	-	5,045	1,942
Holiday Club	-	2,349	-	-	-	2,349
Donations	3,120	5,462	-	-	3,120	5,462
Fundraising events	6,968	5,089	-	-	6,968	5,089
Bank interest	78	5	-	-	78	5
Sundry income	4,212	858	-	-	4,212	858
<b>Total income</b>	<b>128,508</b>	<b>130,688</b>	<b>2,000</b>	<b>-</b>	<b>130,508</b>	<b>130,688</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	66,144	84,359	-	-	66,144	84,359
Staff travel	105	-	-	-	105	-
Rates and refuse	4,093	4,379	-	-	4,093	4,379
Utilities	9,372	12,644	-	-	9,372	12,644
Maintenance and security	4,381	2,970	-	-	4,381	2,970
Cleaning and general office costs	4,254	4,369	-	-	4,254	4,369
Subscriptions and licences	599	1,320	-	-	599	1,320
Training	76	327	-	-	76	327
Photocopier	1,488	1,708	-	-	1,488	1,708
Insurance	3,053	2,280	-	-	3,053	2,280
Telephone	1,673	1,178	-	-	1,673	1,178
Computer expenses	713	549	-	-	713	549
Postage and stationery	724	41	-	-	724	41
Fundraising events	-	816	-	-	-	816
Advertising and publicity	67	-	-	-	67	-
Project activity costs	2,455	-	2,000	-	4,455	-
Child Care Scheme	3,974	3,798	-	-	3,974	3,798
Bank charges	478	413	-	-	478	413
Professional fees	19,763	488	-	-	19,763	488
Accountancy fees	2,424	720	-	-	2,424	720
Sundries	115	1,415	-	-	115	1,415
<b>Total expenditure</b>	<b>125,951</b>	<b>123,774</b>	<b>2,000</b>	<b>-</b>	<b>127,951</b>	<b>123,774</b>
<b>Net movement in funds</b>	<b>2,557</b>	<b>6,914</b>	<b>-</b>	<b>-</b>	<b>2,557</b>	<b>6,914</b>
<b>Fund balances brought forward</b>	<b>19,516</b>	<b>12,602</b>	<b>-</b>	<b>-</b>	<b>19,516</b>	<b>12,602</b>
<b>Fund balances carried forward</b>	<b>22,073</b>	<b>19,516</b>	<b>-</b>	<b>-</b>	<b>22,073</b>	<b>19,516</b>