

Wilsden Village Hall

Charity number 1154371

A company limited by guarantee number 08688329

Annual Report and Financial Statements for the year ended 31 March 2020



West Yorkshire Community Accounting Service

Wilsden Village Hall

Annual Report and Financial Statements for the year ended 31 March 2020

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Prepared by West Yorkshire Community Accounting Service

Wilsden Village Hall

Trustees' report for the year ended 31 March 2020

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
John Turton	Chair	Appointed 13 May 2019
Simon Dickerson	Vice Chair	
Lisa Firth		
Peter Allison		
Karen Westcott		
David Holmes		Appointed 25 November 2019
Paul Hall		Appointed 25 November 2019
Trevor Dufton		Resigned 13 May 2019
Christopher Moore		Resigned 25 November 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	Barclays Bank Plc
Wilsden	77 North Street
Bradford	Keighley
West Yorkshire	West Yorkshire
BD15 0HT	BD21 3SA

Independent examiner

Simon Bostrom FCIE

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 engage a manager to oversee the day to day running.

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

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.

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 2020

Management committee

The management committee is made up of members of the village, Parish Council and user groups of the Village Hall. We have broadened and strengthened our trustee membership to include representatives from the arts community and local community, together with a new representative from the Parish Council.

Risk management

The management committee conducts regular reviews 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 users, in particular the children.

The global Covid-19 pandemic impacted on the charity from March 2020, and many activities have had to be suspended or reduced for various periods of time, The trustees have continued to meet regularly to discuss the risks and impact on the charity.

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 and recreational activities, and for meetings and social occasions without distinction of age, sex or religious persuasion.

We house the village's only nursery school, together with 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 2020

Achievements and performance

The village hall continues to play a key role in the life of the community by making available community space at affordable costs. During the past year we hosted 25 weekly groups, delivering in excess of 33 sessions per week. In addition we played host to 49 family/community/training events, including henna parties, beer festival, Club 60-100 and book writing courses.

Staff from the village hall supported the senior youth club to secure funding for two new laptops to enable young people to work towards improving their financial management skills, developing CVs and employability skills.

Local residents continue to support the hall both in terms of volunteering and financial donations and donations in kind. The junior youth club bought the hall two new fire extinguishers, whilst local residents help to maintain the hall flower beds and carried out some smaller maintenance work for us. Others supported the Club 60-100 rock and roll nights by donating time and raffle gifts. The local Wilsden WI, Wilsden Walking Group and line dancing group (P&J Stompers) all make regular donations as do Mr. and Mrs. Bartie who fund the running of our senior residents' Christmas meal each year, including the donation of the Christmas hampers.

Financial review

The net expenditure for the year was £5,059, including net expenditure of £6,059 on unrestricted funds and net income of £1,000 on restricted funds.

The management committee is very grateful for the continued financial support from Wilsden Parish Council, which is so important for the ongoing sustainability of the hall.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £6,153.

The charity's policy is that, over time, a general free reserve should be maintained equivalent to three months of budgeted operating costs. Currently this would equate to around £18,000, and the charity will continue to strive to generate surpluses in order to move closer to the stated objective.

During the current pandemic, the charity has been successful in obtaining a number of grants which have enabled operating costs of the hall, including staffing costs, to continue to be met even during periods of little or no activity being possible. The trustees have also met regularly to draw up plans to restore services within the new and changing constraints. Consequently the trustees have reassessed the charity's ability to continue for at least twelve months from the date that the accounts are approved, and have concluded that no material uncertainties exist which cast doubt upon the charity's ability to continue as a going concern.

The trustees and management committee have also agreed that, when funds are available, these should be invested back into facilities to maintain and improve the village hall.

Wilsden Village Hall

Trustees' report (continued) for the year ended 31 March 2020

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.....John Turton..... (Trustee)

Date.....30 November 2020.....

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 2020, 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:Simon Bostrom.....

Relevant professional qualification or body: FCIE

Date:18 December 2020.....

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 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and contracts	(2)	19,118	1,660	20,778	66,062
Village Hall income		38,442	-	38,442	43,944
Child Care scheme		-	-	-	32,813
Squash Club		4,372	-	4,372	3,382
Donations		5,114	-	5,114	740
Fundraising events		9,983	-	9,983	6,076
Bank interest		73	-	73	109
Sundry income		546	-	546	580
Total income		<u>77,648</u>	<u>1,660</u>	<u>79,308</u>	<u>153,706</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	13,131	-	13,131	38,712
Redundancy		-	-	-	5,646
Staff travel		34	-	34	101
Rates and refuse		4,157	-	4,157	3,736
Utilities		12,648	-	12,648	15,213
Maintenance and security		3,957	-	3,957	8,661
Cleaning and general office costs		2,352	-	2,352	4,202
Subscriptions and licences		1,349	-	1,349	1,243
Training		-	-	-	763
Photocopier		835	-	835	950
Insurance		2,095	-	2,095	2,121
Telephone		1,758	-	1,758	1,718
Computer expenses		549	660	1,209	675
Postage and stationery		384	-	384	390
Fundraising events		5,359	-	5,359	1,280
Advertising and publicity		(240)	-	(240)	298
Project activity costs		314	-	314	2,009
Child Care scheme		-	-	-	3,181
Bank charges		536	-	536	494
Professional fees		20,999	-	20,999	21,729
Accountancy fees		1,125	-	1,125	3,009
Independent examination		900	-	900	900
Sundries		10	-	10	348
Loan interest		515	-	515	2,431
Depreciation		10,940	-	10,940	10,096
Total expenditure		<u>83,707</u>	<u>660</u>	<u>84,367</u>	<u>129,906</u>
Net income / (expenditure)		<u>(6,059)</u>	<u>1,000</u>	<u>(5,059)</u>	<u>23,800</u>
Fund balances brought forward		<u>45,873</u>	<u>-</u>	<u>45,873</u>	<u>22,073</u>
Fund balances carried forward	(4)	<u>39,814</u>	<u>1,000</u>	<u>40,814</u>	<u>45,873</u>

All incoming resources and resources expended derive from continuing activities.

Wilsden Village Hall

Balance sheet

as at 31 March 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 33,661	-	33,661	40,383
Total fixed assets	<u>33,661</u>	<u>-</u>	<u>33,661</u>	<u>40,383</u>
Current assets				
Debtors and prepayments	(6) 6,645	-	6,645	12,527
Cash at bank and in hand	(7) 8,784	1,000	9,784	9,310
Total current assets	<u>15,429</u>	<u>1,000</u>	<u>16,429</u>	<u>21,837</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 9,276	-	9,276	16,347
Total current liabilities	<u>9,276</u>	<u>-</u>	<u>9,276</u>	<u>16,347</u>
Net current assets / (liabilities)	<u>6,153</u>	<u>1,000</u>	<u>7,153</u>	<u>5,490</u>
Net assets	<u>39,814</u>	<u>1,000</u>	<u>40,814</u>	<u>45,873</u>
Funds				
Unrestricted funds	39,814	-	39,814	45,873
Restricted funds	-	1,000	1,000	-
Total funds	<u>39,814</u>	<u>1,000</u>	<u>40,814</u>	<u>45,873</u>

For the year ending 31 March 2020 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 2019).

The financial statements were approved by the board of trustees on

Date:30 November 2020.....

Signed:John Turton.....

(Trustee)

Wilsden Village Hall

Notes to the accounts

for the year ended 31 March 2020

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 2019) 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

Property improvements: 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 2020

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 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Bradford MDC (core costs)	2,505	-	2,505	4,163
Bradford MDC	5,888	1,010	6,898	6,851
Wilsden Parish Council (1)	8,500	-	8,500	8,500
Wilsden Parish Council (2)	2,225	-	2,225	2,225
Rank Foundation	-	650	650	-
Co-op Local Community Fund	-	-	-	2,043
Rural Payments Agency	-	-	-	42,280
	<u>19,118</u>	<u>1,660</u>	<u>20,778</u>	<u>66,062</u>

3 Staff costs and numbers	2020 £	2019 £
Gross salaries	12,977	38,441
Social security costs	50	1,680
Employment allowance	(50)	(1,680)
Pensions	154	271
	<u>13,131</u>	<u>38,712</u>

The average number employees during the year was 1.4, being an average of 0.9 full time equivalent (2019: 4.1, 1.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020 £	2019 £
Costs of the scheme to the charity for the year	154	271
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BMDC Youth services	-	1,010	660	-	350
Rank Foundation	-	650	-	-	650
	<u>-</u>	<u>1,660</u>	<u>660</u>	<u>-</u>	<u>1,000</u>

Fund name	Purpose of restriction
BMDC Youth services	To fund laptops and IT training for the senior youth club
Rank Foundation	To refurbish the training/meeting/library room, install electric shutters in the kitchen, and upgrade the emergency lighting.

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2020

5 Tangible assets	Property Improvements	Total
	£	£
Cost		
At 1 April 2019	50,479	50,479
Additions	4,218	4,218
At 31 March 2020	<u>54,697</u>	<u>54,697</u>
Depreciation		
At 1 April 2019	10,096	10,096
Charge for year	10,940	10,940
At 31 March 2020	<u>21,036</u>	<u>21,036</u>
Net book value		
At 31 March 2020	<u>33,661</u>	<u>33,661</u>
At 31 March 2019	<u>40,383</u>	<u>40,383</u>
6 Debtors and prepayments	2020	2019
	£	£
Debtors	3,972	10,864
Prepayments	2,673	1,663
	<u>6,645</u>	<u>12,527</u>
7 Cash at bank and in hand	2020	2019
	£	£
Cash at bank	9,736	9,205
Cash in hand	48	105
	<u>9,784</u>	<u>9,310</u>
8 Creditors and accruals	2020	2019
	£	£
Creditors	2,676	-
Accruals	3,421	4,401
Deposits	180	-
Short term loans	-	5,556
Fees in advance and deferred income	2,999	6,390
	<u>9,276</u>	<u>16,347</u>

Wilsden Village Hall
Notes to the accounts continued
for the year ended 31 March 2020

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.

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 are engaged on a self-employed freelance basis. The total benefits of the key management personnel of the charity were £20,999 (previous year: £21,729).

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

The deputy manager is the spouse of Karen Westcott, trustee.

12 Other related party transactions

Other transactions with trustees or related parties			2020	2019
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Marcus Dickerson	Son of Simon Dickerson (trustee)	Employee	11,628	373
Paul Wescott	Spouse of Karen Wescott (trustee)	Freelance worker	8,110	8,150
			<u>19,738</u>	<u>8,523</u>

13 Operating leases

	2020	2019
	£	£
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	551	553
In the second to fifth years inclusive	597	1,148
Over five years from the balance sheet date	-	-
	<u>1,148</u>	<u>1,701</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. The lease states that 25% of the property value shall 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 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and contracts	19,118	23,782	1,660	42,280	20,778	66,062
Village Hall income	38,442	43,944	-	-	38,442	43,944
Child Care scheme	-	32,813	-	-	-	32,813
Squash Club	4,372	3,382	-	-	4,372	3,382
Donations	5,114	740	-	-	5,114	740
Fundraising events	9,983	6,076	-	-	9,983	6,076
Bank interest	73	109	-	-	73	109
Sundry income	546	580	-	-	546	580
Total income	77,648	111,426	1,660	42,280	79,308	153,706
Expenditure						
Salaries, NIC and pensions	13,131	38,712	-	-	13,131	38,712
Redundancy	-	5,646	-	-	-	5,646
Staff travel	34	101	-	-	34	101
Rates and refuse	4,157	3,736	-	-	4,157	3,736
Utilities	12,648	15,213	-	-	12,648	15,213
Maintenance and security	3,957	8,661	-	-	3,957	8,661
Cleaning and general office costs	2,352	4,202	-	-	2,352	4,202
Subscriptions and licences	1,349	1,243	-	-	1,349	1,243
Training	-	763	-	-	-	763
Photocopier	835	950	-	-	835	950
Insurance	2,095	2,121	-	-	2,095	2,121
Telephone	1,758	1,718	-	-	1,758	1,718
Computer expenses	549	675	660	-	1,209	675
Postage and stationery	384	390	-	-	384	390
Fundraising events	5,359	1,280	-	-	5,359	1,280
Advertising and publicity	(240)	298	-	-	(240)	298
Project activity costs	314	2,009	-	-	314	2,009
Child Care scheme	-	3,181	-	-	-	3,181
Bank charges	536	494	-	-	536	494
Professional fees	20,999	21,729	-	-	20,999	21,729
Accountancy fees	1,125	3,009	-	-	1,125	3,009
Independent examination	900	900	-	-	900	900
Sundries	10	348	-	-	10	348
Loan interest	515	2,431	-	-	515	2,431
Depreciation	10,940	10,096	-	-	10,940	10,096
Total expenditure	83,707	129,906	660	-	84,367	129,906
Net income / (expenditure)	(6,059)	(18,480)	1,000	42,280	(5,059)	23,800
Transfers between funds	-	42,280	-	(42,280)	-	-
Net movement in funds	(6,059)	23,800	1,000	-	(5,059)	23,800
Fund balances brought forward	45,873	22,073	-	-	45,873	22,073
Fund balances carried forward	39,814	45,873	1,000	-	40,814	45,873