WEST MOORS MEMORIAL HALL

Registered as a Charity
217171

REPORT OF THE TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 28 FEBRUARY 2025

WEST MOORS MEMORIAL HALL

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WEST MOORS MEMORIAL HALL

Trustees' Annual Report

The Trustees present their report together with the financial statements of the charity for the year ended 28th February 2025.

Trust Information, Structure, Governance and Management

Constitution

The Trust is governed by a Trust deed dated 27 June 1929 and any amendments thereto.
During the year, the work required to convert the Charity to a Charitable Incorporated Institution (CIO) was completed. On 3rd March 2025 the Trustees received confirmation that the CIO had been set up, and has the Charity Number 1212375. Work is now underway to formally merge the two charities, with the expectation that the old charity will become inactive within six months.

Registered Charity Number

217171

Committee (Trustees)

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting and the appointment of the Chairman made one month after, in accordance with the Trust deed.
Committee members may serve for a one year term and be eligible for reappointment.
The charity is administered by the Trustees who meet regularly, and provide their services on a voluntary basis.

Chairman	Ian Linehan
Secretary	Mary Male
Treasurer	Andrew Risby
Safety Officer	Roger Male
Other Trustees	Sue Hamlett
	John Bartley (Resigned 25th March 2024)
	Sandra Smith

All the current Trustees are Trustees of the new Charity.

Bankers	Lloyds Bank Plc 84 Victoria Road Ferndown Dorset BH22 9JB
Independent Examiner	Mrs L Everington ACMA

WEST MOORS MEMORIAL HALL

Trustees Annual Report

Objectives and Activities

The Trust was formed in 1929 for the purpose of erecting and maintaining in good order a permanent building, under the name of West Moors Memorial Hall, as a village hall for the benefit of the local community.

Achievements and Performance

During the financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for education and recreational purposes, as required by the County, District and General Parish and other appropriate regulatory bodies, and its charitable constitution..

Income is in line with prior year. Hall occupancy remains high, and there has not been an increase in the hire charges since May 2023. The Hall continues to be a popular location, well used by local organisations and for private events. Repair and maintenance work continued, resulting in a significant increase in expenditure this year. Included in this expenditure is £13,080 for a new roof, and c £3,000 for new fire doors and asbestos removal to comply with current regulations. In addition, significant costs have been incurred in preparation for:

1 the conversion of the charity to a Charitable Incorporated Organisation, and
2 the essential rebuilding of the frontage of the Hall, will should be undertaken during 2025.

Some funding grants have been received towards the cost of the rebuild, and more is expected during 2025.

Financial Review

The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the reported financial results. Early in the year it became clear that reserves set aside in previous years needed to be called upon for two capital projects in particular: major repairs to the roof and replacement of the front porch. For the latter, preliminary costs of £7,680 have been included in the accounts. In addition, early in 2023 the decision was made to convert the charity from an outdated and unsupported form to a new Charitable Incorporated Organisation (CIO). This work was ongoing during the year, incurring legal costs of £5,520 (2024: £4,008).

The total amount of exceptional spending in the year was £34,800 (2024: £8,500) most of which was chargeable against reserves set aside for the purpose in earlier years for the purpose, with the remainder charged against the surplus of regular income over expenditure. Funding grants of £14,500 have been received and credited to reserves, and further grants have been pledged for 2025.

The Trustees consider that its available reserves are its net current assets, which at the year end were £66,400 (2024: £77,085). The charges for the use of the Halls remain very favourable in the local area, but the Trustees are considering an increase during the second half of 2025.

Reserves Policy

Reserves are considered to be adequate to meet ongoing short and medium term commitments for the running and maintenance of the hall. In order to maintain the current level of reserves and meet expenditure requirements, the Trustees will continue to pro-actively manage the income levers, and react appropriately to the inflationary growth of expenditure.

For the coming financial year, the trustees will ensure that regular income covers regular operating expenditure, with a small surplus, thus maintaining the reserves for the essential capital projects.

Statement of Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the income and expenditure accounts for that period.

In preparing these financial statements the Trustees are required to :

> select suitable accounting policies and apply them consistently
> make judgements and estimates that are reasonable and prudent
> prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for ensuring that the financial statements comply with the Charities Act 2011. It is my view that the proprietary accounting system introduced two years ago continues to produce monthly financial statements in an accurate and timely manner.

The Trustees 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. All the Hall's policies are now reviewed regularly to ensure that current regulations are adhered to and that the policies are effective in safeguarding the Charity's assets.

[redacted]

.....

M Male - Secretary

Dated : 4/8/25

WEST MOORS MEMORIAL HALL

Independent Examiner's Report to the Trustees of the West Moors Memorial Hall

I report on the accounts of the West Moors Memorial Hall for the year ended 28th February 2025, which are set out on pages 4 to 9.

Respective Responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

* examine the accounts under section 145 of the 2011 Act;
* to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
* to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

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 you, as 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 the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

To facilitate my review, the Trustees provided 'audit' access to the Hall's accounting system, and I was able to validate that the reported results for the year are in line with those reflected in that system.

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 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

   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.

[redacted]

Dated : 23rd April 2025

Louise Everington ACMA
4 Hove Park Way
Brighton
BN3 6PS

WEST MOORS MEMORIAL HALL

Statement of Financial Activities for the Year Ended 28th February 2025

	Notes	Unrestricted Funds	Total 2025	Total 2024
		£	£	£
Incoming Resources				
Hall Lettings		25018	25,018	24,688
Bowls Club Rents Received		3,812	3,812	3,702
Social Club Rents Received		9,000	9,000	9,000
Bank Interest Received		782	782	620
Donations		25	25	1,216
Other Income		0	0	789
Hire of Car Park		1,800	1,800	400
Total regular incoming resources		40,437	40,437	40,415
Exceptional Income	**2, 14**	14,500	14,500	0
Total Income		54,937	54,937	40,415
Resources Expended				
Hall Maintenance	**1, 4**	25,267	25,267	28,039
Governance Costs	**5**	3,490	3,490	2,783
Car Park Costs		650	650	2,196
Major Project Costs	**3,14**	0	0	0
Professional and Legal Fees	**3,14**	0	0	0
Fundraising costs		0	0	127
Total regular expenditure		29,407	29,407	33,145
Exceptional expenditure	**3, 14**	34,836	34,836	8,491
Total Expenditure		64,243	64,243	41,636
Surplus / (Shortfall) for the year		(9,306)	(9,306)	(1,221)
Depreciation	**8**	(1,370)	(1,370)	(1,235)
Transfer between Funds		0	0	0
Net Resource Surplus or (Shortfall)		(10,676)	(10,676)	(2,456)
Net Movement in Funds		(10,676)	(10,676)	(2,456)
Total Funds Brought Forward		77,085	77,085	79,541
TOTAL FUNDS CARRIED FORWARD		**66,409**	**66,409**	**77,085**

The notes form part of these financial statements

WEST MOORS MEMORIAL HALL

Balance Sheet as at 28th February 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		3,070		3,765
CURRENT ASSETS					
Debtors		676		992	
Payments In Advance				0	
Cash at Bank :	9				
Current Accounts		6,281		9,210	
Deposit Account		60,515		66,733	
		67,472		76,935	
CURRENT LIABILITIES : Amounts Falling Due Within One Year					
Unpaid Supplier Invoices		2,055		2,029	
Prepaid 2024-25 deposits		1,775		1,400	
Pepaid 2024-25 Income		303		186	
		4,133		3,615	
NET CURRENT ASSETS			63,339		73,320
NET ASSETS			66,409		77,085
FUNDS					
Unrestricted Funds	14		66,409		77,085
			66,409		77,085

[redacted]

Approved by the Committee (Trustees) on 4/8/25 4/8

[redacted]

The notes form part of these financial statements

WEST MOORS MEMORIAL HALL

Notes to the Financial Statements for the Year Ended 28th February 2025

1. Accounting Policies

Basis of Accounting
In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in July 2014.

Depreciation
Fixed assets are depreciated at varying rates on the straight line basis over their useful life.
One pre-2023 asset remains that is not fully depreciated, for which a rate of 20% applies.
One low-value asset has been added to the register this year and a full-year depreciation applied.

Income and Funds
Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

Income including prior year has been re-stated to initially reflect only regular and normal income.
Exceptional and one-off items of income are reported separately.
There is no change in the reported overall surplus or shortfall as a result.

Expenditure
Expenditure including prior year has been re-stated to initially reflect only regular and normal outgoings.
Exceptional and one-off significant items of expenditure are reported separately.
There is no change in the reported overall surplus or shortfall as a result.

Taxation
No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

Cash Donations and Gifts
These are included in the Statement of Financial Activities (SOFA) when :

> the charity is told it is to receive the gift or donation;
> the Trustees are reasonably certain of the amount to be received;
> the Trustees are reasonably certain they will receive the money; and
> any conditions for receipt are met.

Legacies
These are included as soon as it is reasonably certain they will be received.

Fund Accounting
Funds held by the charity are either :

Unrestricted Funds : These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted Funds: These are funds which have been given for particular restricted purposes and projects. The charity has no such funds.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Cash at Bank
Cash is represented by deposits with financial institutions repayable without penalty on on notice of not more than 24 hours.

Creditors
Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and subsequently at amortised cost using the effective interest method.

Financial Instruments
The Charity enters into only basic financial intrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors.

WEST MOORS MEMORIAL HALL

Notes to the Financial Statements for the Year Ended 28th February 2025

		2025	2024
		£	£
2.	**Exceptional and one-off items of income**		
	These include: Capital Funding Grants	14,500	-
3.	**Exceptional Items of expenditure**		
	These are reported separately in the SOFA in view of the exceptional amounts in this financial year. They include:		
	Legal costs associated with the conversion to a CIO	5,520	4,008
	The essential replacement of part of the Hall roof	13,080	-
	Other one-off Hall maintenance costs net of insurance recovery	8,556	-
	Fees related to the planned rebuilding of the Hall frontage	7,680	4,483
		34,836	8,491
4.	**Hall Maintenance**		
	Water	635	649
	Gas	2,985	3,236
	Electricity	2,284	3,871
	Regular repairs and Maintenance	3,636	7,293
	Cleaning	9,727	10,162
	Refuse Collection	1,096	750
	Insurance	1,942	1,300
	Licence Fees	70	70
	Sanitary and Washroom Services	522	223
	Sundry other costs	2,370	485
		25,267	28,039
5.	**Governance Costs**		
	Photocopying, Postage and Stationery	-	-
	Equipment	141	-
	Telephone and Internet	342	400
	Accountancy Fees	186	200
	Sundry Expenses	2,821	2,183
		3,490	2,783
	Depreciation	1,370	1,235
6.	**Employees**		
	There were no employees during the year under review. Trustees are volunteers.		
	Total amount paid	0	0
7.	**Trustees and Related Party Transactions**		
	Trustees remuneration and other benefits	Nil	Nil
	Transactions with undertakings in which a trustee or connected person has a material interest	Nil	Nil
	Amounts paid to persons connected with a trustee for services carried out	Nil	Nil

WEST MOORS MEMORIAL HALL

Notes to the Financial Statements for the Year Ended 28th February 2025

8. Fixed Assets

	Notes	Fixtures & Fittings £	Furniture & Equipment £	Total £
Cost				
As at 1 March 2024		400	5,775	6,175
Less assets written off	1			0
Additions			675	675
As at 28 February 2025		400	6,450	6,850
Depreciation				
As at 1 March 2024		80	2,330	2,410
Less assets written off	2			
Charge for the Year		80	1,290	1,370
As at 28 February 2025		160	3,620	3,780
Net Book Value				
As at 28 February 2025		**240**	**2,830**	**3,070**
As at 28 February 2024		320	3,445	3,765

Notes:

1 The totals above reflect only the additions since 2020 which are still being depreciated. All assets acquired prior to that have been written off, have no value or have been disposed of.

2 The addition in the current financial year is a portable projector

Land and Buildings

The Land and Buildings are held in Trust for the charity by the Official Custodian of Charities and their value is not reflected here.

9. Financial Instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through the Statement of Financial Activities	66,796	75,943

Financial assets measured at fair value through the Statement of Financial Activities comprise only cash at bank

10. Subsidiaries

The charity does not have any subsidiaries. Two other organisations occupy part of the charity's land, and the charity receives an income from these organisations.

11. Capital Commitments

The Trustees have made a commitment for capital expenditure at 28 February 2025 of £57,000 gross (2024 : None) representing essential repairs to the 95-year-old building.
Some funding grants have been received to offset this cost, and more are expected during 2025.

WEST MOORS MEMORIAL HALL

Notes to the Financial Statements for the Year Ended 28th February 2025

12. Contingent Liabilities

There are no contingent liabilities at 28th February 2025. (2024: None)

13. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

14. Unrestricted Funds

The Trustees have taken the decision to allocate a proportion of the Unrestricted Funds for the renewal of the roof of the Hall and replacement of the porch, as follows:

	2025 £	2024 £
Unrestricted Funds - Non designated	12,672	5,036
Unrestricted Funds - Designated	53,738	60,000
	66,410	65,036

As reported last year, a survey revealed that the roof of the Small Hall needed urgent renewal. The cost of that renewal has been reported as an item of exceptional expenditure this year, thus reducing the Designated Funds. Funding Grants received in the current year for the work on the Porch reported last year have been added to the Designated Funds.