

Charity Registration No. 1151658

Company Registration No. 07265480 (England and Wales)

WESTBOURNE HALL COMMUNITY TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

WESTBOURNE HALL COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Status Charitable company limited by guarantee

Trustees David Wade
Cynthia Eccles
Graham Haywood
Jennifer Morley
Gareth Jones
Simon Evans
Barbara Leach
Philip Jackson
Kathryne Moore Pearce

Charity number 1151658

Company number 07265480

Registered office Westbourne Hall Community Centre
Westbourne Road
West Kirby
Wirral
CH48 4DQ

Independent examiner Stephen Leonard FCCA
Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Bankers Unity Trust Bank PLC
9 Brindley Place
Birmingham
B1 2HB

COIF Charities Deposit Fund
Senator House
85 Queen Victoria Street
London
EC4V 4ET

WESTBOURNE HALL COMMUNITY TRUST

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WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2019

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

a. Policies and objectives

The objects of the charity are to further or benefit the residents of West Kirby and the neighbourhood and other districts the Trustees shall deem appropriate, 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 or 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.

When planning and programming activities for the local residents, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

b. Activities for achieving objectives

We aim to continue to provide a welcoming, safe environment for the community, reflecting local needs and activities, encouraging services supporting and contributing to the health and well-being of all ages and abilities.

Westbourne Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet the expenditure incurred in providing the hall on a day to day basis, with designated reserves held for planned future maintenance and development projects.

Achievements and performance

a. Review of activities

Income

Alongside the income from hiring the Hall, additional funds have been raised this year from holding a raffle and also from donations, for which the Board are extremely grateful.

Staffing

Over the past year, our two part-time members of staff, the Hall Manager and the Facilities & Administration Officer, have continued to work hard managing the Hall as well as helping the Board to improve the facilities.

Policies and Procedures

In prior years there has been re-drafting of our Conditions of Hire documentation and we also reviewed our Health and Safety and Computer Security procedures and there is an ongoing overview of policies and procedures to ensure they are fit for purpose.

Our biennial Rent Charges Review is due to be finalised shortly and increases for most users are expected in order to help ensure that the Hall can continue to cover its operating costs in future.

Marketing

It is an ongoing process to improve our marketing of the hall and its facilities and our staff have worked hard again this year to manage our online and social media presence.

WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

Building Improvement Projects

Further funds have been allocated this year for maintenance and development projects to improve the facilities for Hall users, of which £6,359 (2018: £10,180) are included within the reported deficit for the year.

b. Investment policy and performance

The majority of the funds of the charity are held in cash deposits with two banks, being Unity Trust Bank and COIF Charities Deposit Fund.

Two separate interest bearing deposit accounts have been set up with COIF Charities Deposit Fund to hold the amounts designated by the Trustees for future Planned Maintenance and Development projects.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems, policies and procedures are in place to mitigate exposure to major risks.

c. Reserves policy

Designated Funds

The balances held in Designated Funds at 31 May 2019 represent specific unrestricted funds set aside for future Planned Maintenance and Development projects, to which funds will be moved appropriately and which may be drawn upon as necessary.

General Funds

The balance of £13,679 in respect of general unrestricted funds represents the remaining amounts retained from past activities. The balance is accumulated so as to be available for use when circumstances require and to cover a sufficient period of expected future expenditure, with the aim being that funds held at the year end will cover between three and six months of expected operational expenditure.

d. Plans for future periods

Over the coming year, it is hoped that our marketing initiatives will continue to bring the Hall to the attention of a wider audience and help to increase the volume of lettings.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 May 2010. The charity is governed by its Memorandum and Articles of Association (as amended on 9 March 2013) and is a registered charity number 1151658. Every person who is a member of the company agrees to contribute an amount not exceeding £10 in the event of the charity being wound up. There have been no changes in the objectives since the last annual report.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Wade
Cynthia Eccles
Graham Haywood

WESTBOURNE HALL COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

Jennifer Morley

Gareth Jones

Simon Evans

Barbara Leach

Judith Masheter

Philip Jackson

Kathryne Moore Pearce

(Resigned 25 September 2018)

(Appointed 26 March 2019)

(Appointed 24 September 2019)

Board changes

The Board are grateful for the service and time given by Trustees retiring during the year and subsequently.


c. Organisational structure and decision making

Westbourne Hall Community Trust is run by a Board of Trustees who have control of the charity, its property and funds. There are up to four First Trustees, elected by the members, and up to four Trustees elected by representatives of user groups. Up to a further four Trustees may also be co-opted for particular projects or expertise.

First Trustees retire in rotation, over a 3 year period, and may be re-elected in accordance with our Articles of Association. User Group & Co-opted Trustees stand down every year but may be re-elected or co-opted in accordance with our Articles of Association. The Board establishes a programme of meetings at the beginning of each year with an average of 5 meetings.

Day to day running of the Hall is by a part-time Manager assisted by a part-time Facilities and Administration Officer and a rota of Community Volunteers.

The Trustees' report was approved by the Board of Trustees.



Simon Evans

Trustee

Dated: 23/2/2020

WESTBOURNE HALL COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WESTBOURNE HALL COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of Westbourne Hall Community Trust (the charity) for the year ended 31 May 2019, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Stephen Leonard FCCA

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Dated: 24-2-20

WESTBOURNE HALL COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2019

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<u>Income from:</u>			
Donations and legacies	2	3,025	395
Charitable activities	3	38,580	40,677
Other trading activities	4	486	601
Investments	5	659	282
Total income		42,750	41,955
<u>Expenditure on:</u>			
Raising funds	6	93	359
Charitable activities	7	53,239	59,639
Total resources expended		53,332	59,998
Net expenditure for the year/ Net movement in funds		(10,582)	(18,043)
Fund balances at 1 June 2018		118,727	136,770
Fund balances at 31 May 2019		108,145	118,727

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WESTBOURNE HALL COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MAY 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	11		842		-
Current assets					
Debtors	12	3,821		3,173	
Cash at bank and in hand		105,574		117,626	
		<u>109,395</u>		<u>120,799</u>	
Creditors: amounts falling due within one year	13	(2,092)		(2,072)	
Net current assets			107,303		118,727
Total assets less current liabilities			<u>108,145</u>		<u>118,727</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	94,466		100,825	
General unrestricted funds		<u>13,679</u>		<u>17,902</u>	
			108,145		118,727
			<u>108,145</u>		<u>118,727</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23/2/2020



Simon Evans
Trustee

Company Registration No. 07265480

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

Charity information

Westbourne Hall Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Westbourne Hall Community Centre, Westbourne Road, West Kirby, Wirral, CH48 4DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of any restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT and other equipment	3 to 5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Donations and gifts	3,025	395

3 Charitable activities

	2019 £	2018 £
Hire of premises and other income	38,580	40,677

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Fundraising events	486	601

5 Investments

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Interest receivable	659	282

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
<u>Fundraising and publicity</u>		
Staging fundraising events	93	359
	93	359

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

7 Charitable activities

	2019 £	2018 £
Staff costs	28,038	27,073
Depreciation and impairment	189	-
Premises and other direct costs	24,640	31,313
Bank charges	122	111
	<u>52,989</u>	<u>58,497</u>
Share of governance costs (see note 8)	250	1,142
	<u>53,239</u>	<u>59,639</u>

8 Support costs

	Support costs £	Governance costs £	2019 £	2018 £	Basis of allocation
Independent examination fee	-	250	250	225	Governance
Legal and professional	-	-	-	917	Governance
	<u>-</u>	<u>250</u>	<u>250</u>	<u>1,142</u>	
Analysed between					
Charitable activities	-	250	250	1,142	
	<u>-</u>	<u>250</u>	<u>250</u>	<u>1,142</u>	

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Facilities management and administration	2	2

Employment costs

	2019 £	2018 £
Wages and salaries	27,700	26,910
Other pension costs	338	163
	<u>28,038</u>	<u>27,073</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	IT and other equipment £
Cost	
Additions	1,031
At 31 May 2019	<u>1,031</u>
Depreciation and impairment	
Depreciation charged in the year	189
At 31 May 2019	<u>189</u>
Carrying amount	
At 31 May 2019	<u>842</u>

Westbourne Hall is held under a 99 year lease from Wirral Borough Council, effective from 13 November 2013.

12 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Other debtors	1,798	809
Prepayments and accrued income	2,023	2,364
	<u>3,821</u>	<u>3,173</u>

WESTBOURNE HALL COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	2,092	2,072

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £338 (2018 - £163).

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 June 2017 £	Resources expended £	Balance at 1 June 2018 £	Resources expended £	Balance at 31 May 2019 £
Maintenance Fund	80,000	(8,572)	71,428	(4,582)	66,846
Development Fund	31,005	(1,608)	29,397	(1,777)	27,620
	<u>111,005</u>	<u>(10,180)</u>	<u>100,825</u>	<u>(6,359)</u>	<u>94,466</u>