

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)  
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2016  
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION  
CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDING 31 JULY 2016**

	Page
Report of the Trustees	1 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

**BOOTHSTOWN VILLAGE HALL ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2016**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

**REFERENCE AND ADMINISTRATIVE DETAILS**

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)  
REGISTERED CHARITY NUMBER: 1149169

Registered Office:  
9 Vicars Hall Lane  
Worsley  
Manchester  
M28 1JF

Trustees/Director  
H Wiles (Chair)  
D A McCormick  
A F Batchelor

Independent Examiner: Judith Sandground ACA

Bankers: Co-operative Bank plc

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

BOOTHSTOWN VILLAGE HALL ASSOCIATION was incorporated as a company limited by guarantee (registered in England and Wales, Company No. 08098399) on 8 June 2012 and it was registered with the Charity Commission (Charity No. 1149169) on 20 October 2012

**Recruitment and appointment of new trustees**

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

#### OBJECTIVES AND ACTIVITIES:

Objectives and aims of the Company are:

1. to promote the benefit of the inhabitants of Boothstown without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
3. to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion.

#### SIGNIFICANT ACTIVITIES:

The Charity maintained and managed the building known as the Boothstown Village Hall and made it available for use by the local community.

The Management Committee, which has met 6 times formally and many times informally, oversees the running and maintenance of the building. The Management Committee has also ensured that health and safety policies and fire risk assessments are in place and that regular checks to fire alarms, extinguishers, lightning conductors etc. are carried out. The premises are hired out to a school Breakfast Club, an After School Club, and a playgroup during term time. We also host Scouts, Cubs, Beavers, Guides, Brownies, fitness groups, a drama group, a brass band, Mum's and Toddlers, karate, badminton, table tennis, yoga and archery on a regular basis. The hall is also used for parties (mainly children's) at the weekend and there are other occasional hirers. Fundraising events are held which this year included a Vintage Tea Room as part of the Boothstown Festival, and the building is open to the whole community for the Heritage Open Days in September. The meeting room which was refurbished last year has been well used by the church and the wider community.

Plans have been made this year to renovate and refurbish the main hall of the building. Quotes have been obtained and funding is being sought. It is hoped that this work will be carried out in 2017.

We aim to continue to maintain, upgrade, decorate and reorder the premises. We have plans to advertise more widely to encourage new hirers and consider future events which will involve the whole community.

The trustees of BOOTHSTOWN VILLAGE HALL ASSOCIATION believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

#### **FINANCIAL REVIEW**

The results for 2016 show that the charity generated surplus funds of £7,224. This, together with the funds brought forward from the previous year, will be used to carry out further necessary remedial work to the building which we are planning to do in 2017..

#### **RESERVES POLICY**

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense..

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP; 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 charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and  
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

#### INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

*Helen Wiles*

Helen Wiles (Chair)  
17 October 2016

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED  
FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL ASSOCIATION.**

I report on the financial statements of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the Year ended 31 July 2016 set out on pages 6 - 11, which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of Trustees and Independent Examiner**

As the Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015);

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Judith Sandground ACA  
17 October 2016

# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2016

INCOME AND ENDOWMENTS FROM		Unrestricted Funds	Restricted Funds	2016	2015
	Notes	£	£	£	£
Donations and legacies	2	63	0	63	92
<del>Charitable Activities</del>	5				
Charitable Activities		28,791	0	28,791	31,481
Other Trading Activities	4	362	0	362	712
Grants Received		0	0	0	12,000
Investment Income	3	5	0	5	45
<b>Total</b>		<b>£ 29,221</b>	<b>£ 0</b>	<b>£ 29,221</b>	<b>£ 44,330</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	33	0	33	382
<del>Charitable Activity Costs</del>	7				
Charitable Activities		21,964	0	21,964	18,021
<b>Total</b>		<b>£ 21,997</b>	<b>£ 0</b>	<b>£ 21,997</b>	<b>£ 18,403</b>
<b>NET INCOME</b>	8	<b>7,224</b>	<b>0</b>	<b>7,224</b>	<b>25,927</b>
<b>RECONCILIATION OF FUNDS</b>					
<del>Total Funds</del>		<del>£57,255</del>	<del>0</del>	<del>£57,255</del>	<del>£31,328</del>
Brought Forward					
<del>Total Funds</del>		<del>£64,479</del>	<del>£ 0</del>	<del>£64,479</del>	<del>£57,255</del>
Carried Forward					



# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## BALANCE SHEET AT 31 JULY 2016

	Notes	2016	2015
	g	£	£
<b>FIXED ASSETS</b>			
Property improvements		30,194	34,028
Equipment		676	901
<b>TOTAL</b>		<b>30,870</b>	<b>34,929</b>
<b>CURRENT ASSETS</b>			
Debtors	10	576	370
Cash at Bank & In Hand		33,545	23,717
<b>TOTAL CURRENT ASSETS</b>		<b>34,121</b>	<b>24,087</b>
<b>CREDITORS:-</b>			
amounts falling due			
Within one year	11	(512)	(1,761)
<b>NET CURRENT ASSETS</b>		<b>33,609</b>	<b>22,326</b>
<b>NET ASSETS</b>		<b>£64,479</b>	<b>£57,255</b>
<b>FUNDS</b>			
Restricted Income Funds		0	0
Unrestricted Income Funds		64,479	57,255
<b>TOTAL FUNDS</b>	12	<b>£64,479</b>	<b>£57,255</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 17 October 2016 and were signed on its behalf by:

*David Alan McCormick*

David Alan McCormick  
Director

*Helen Wiles*

Helen Wiles  
Director

**BOOTHSTOWN VILLAGE HALL ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD**  
**ENDED 31 JULY 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Investment income is included when receivable.

Incoming resources from charitable activities are accounted for when receivable.

**Resources expended**

Liabilities are recognised as resources are expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage.

## **ACCOUNTING POLICIES - continued**

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property	10% straight line
Equipment	25% reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. DONATIONS AND LEGACIES**

	2016	2015
	£	£
Donations	<u>63</u>	<u>92</u>
Total	63	92

## **3. INVESTMENT INCOME**

	2016	2015
	£	£
Deposit account interest	5	45

## **4. OTHER TRADING ACTIVITIES**

	2016	2015
	£	£
Fundraising	268	712
Sundry income	<u>94</u>	<u>0</u>
Total	362	712

## 6. INCOME FROM CHARITABLE ACTIVITIES

Activity	2016 £	2015 £
Charitable activities	28,791	31,481

## 6. RAISING FUNDS

	2016 £	2015 £
General costs	33	0

## 7. CHARITABLE ACTIVITIES COSTS

	2016	2015
Building Maintenance	7,875	7,161
Light heat water insurance	8,093	6,170
Depreciation	4,059	4,134
Legal and professional fees	1,200	150
General expenses	737	406
TOTAL	21,964	18,021

## 8. NET INCOME (EXPENDITURE)

	2016 £	2015 £
Net income (expenditure) after charging/(crediting)		
Depreciation - owned assets	4,059	4,134

## 9. TANGIBLE FIXED ASSETS

	Property Improvements	Equipment	Total
	£	£	£
COST	38,342	1,582	39,924
ADDITIONS	0	0	0
TOTAL	38,342	1,582	39,924
DEPRECIATION			
Brought forward	4,314	681	4,995
Charge for year	3,834	225	4,059
TOTAL DEPRECIATION	8,148	681	4,995
NET BOOK VALUE			
At 31 July 2016	30,194	676	30,870
At 31 July 2015	34,028	901	34,929

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	576	370

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Deferred Income	0	896
Accrued expenses	360	703
Other creditors	162	162
Total	512	1,761

## 12. MOVEMENT IN FUNDS

	Unrestricted	Restricted	Total
Net movement in funds			
Brought forward	57,255	0	57,255
General fund	7,224	0	7,224
TOTAL FUNDS	64,479	0	64,479

## 13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2016 nor for the year ended 31 July 2015.

### Trustees' expenses

There were no trustees' expenses paid for the year ended ended 31 July 2016 nor for the year ended 31 July 2015.

## 14. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2016

	2016 £	2015 £	
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	63	92	
Charitable activities	28,791	31,481	
Fundraising	362	712	
Grants	0	12,000	
Deposit account interest	5	45	
Total incoming resources	<u>29,221</u>	<u>44,330</u>	
<b>RESOURCES EXPENDED</b>			
Fundraising costs	<u>33</u>	<u>382</u>	
		33	382
Costs of generating Charitable activities			
Building Maintenance	7,875	7,161	
Light, heat water and insurance	8,093	6,170	
Depreciation	4,059	4,134	
Legal & professional fees	1,200	150	
General expenses	<u>737</u>	<u>406</u>	
	<u>21,964</u>	<u>18,021</u>	
Total resources expended	<u>21,997</u>	<u>18,403</u>	
Net surplus	7,224	25,927	