

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

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2017  
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION

**BOOTHSTOWN VILLAGE HALL ASSOCIATION  
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ENDING 31 JULY 2017**

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# **BOOTHSTOWN VILLAGE HALL ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2017**

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 2017. 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 2016)

## **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 2 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 5 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, a brass band, Mums and Toddlers, karate, badminton, table tennis, yoga, pilates and Bollywood dance/exercise on a regular basis. The hall is also used for parties (mainly children's) at the weekend and there are other occasional hirers. Two wedding receptions are booked in for this coming year. Fundraising events are held which this year included a Vintage Tea Room as part of the Boothstown Festival in July and the building is open to the whole community for the Heritage Open Days in September. Our Vintage Tea Room was also opened in December with a Christmas theme and in April for Easter.

The main hall of the building has been refurbished with Section 106 monies from Salford L.A. Part of the work took place in the Easter school holidays and was completed in the summer holidays. 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 2017 show that the charity generated surplus funds of £10,051. 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 2018.

## 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.

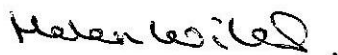
In so far as the trustees are aware:

- 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 (Chair)  
16 October 2017

## **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 2017 set out on pages 5 - 10, 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**

The trustees (who are also the directors of the company for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state 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 Charities 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below..

### **Independent Examiner's Statement**

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Judith Sandground ACA  
16 October 2017

# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2017

INCOME		Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	Notes	£	£	£	£
Donations and legacies	3.1	127	29,786	29,913	63
Charitable Activities	3.2	31,442	0	31,442	28,791
Other Trading Activities	3.3	436	0	436	362
Investment Income	3.4	7	0	7	5
<b>Total</b>		<b>32,012</b>	<b>29,786</b>	<b>61,798</b>	<b>29,221</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	26	0	26	33
Charitable Activities	6	21,935	29,786	51,721	21,964
<b>Total</b>		<b>21,961</b>	<b>29,786</b>	<b>51,747</b>	<b>21,997</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>10,051</b>	<b>0</b>	<b>14,054</b>	<b>7,224</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total Funds</b>		<b>64,479</b>	<b>0</b>	<b>64,479</b>	
Brought Forward					
<b>Total Funds</b>					
Carried Forward		<b>74,530</b>	<b>0</b>	<b>78,533</b>	

# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## BALANCE SHEET AT 31 JULY 2017

	Notes	2017 £	2017 £	2016 £	2016 £
<b>FIXED ASSETS</b>					
Tangible assets	8		26,867		30,870
<b>CURRENT ASSETS</b>					
Debtors	9	584		576	
Cash at bank and in hand		<u>67,027</u>		<u>33,545</u>	
<b>TOTAL CURRENT ASSETS</b>		67,614		34,121	
<b>CREDITORS: amounts falling due within one year</b>	10	<u>(19,948)</u>		<u>(512)</u>	
<b>NET CURRENT ASSETS</b>			<u>47,663</u>		<u>33,609</u>
<b>NET ASSETS</b>			74,530		64,479
<b>FUNDS</b>					
Restricted Income Funds			0		0
Unrestricted funds			<u>74,530</u>		<u>64,479</u>
<b>TOTAL FUNDS</b>			74,530		64,479

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 16 October 2017 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 2017**

### **1. 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 and 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) issued on 16 July 2014.

### **2. ACCOUNTING POLICIES**

#### **2.1 INCOME**

##### **Recognition of income**

These 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;
- the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **2.2 EXPENDITURE AND LIABILITIES**

##### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Deferred Income**

No material item of deferred income has been included in the accounts.

##### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **2.3 ASSETS**

##### **Tangible fixed assets**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in Note 8.

##### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### 3. ANALYSIS OF INCOME

#### 3.1 DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	127	63
Grants received	29,786	0
Total	29,913	63

#### 3.2 INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
Charitable activities	31,442	28,791

#### 3.3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fund raising	436	268
Sundry income	0	94
Total	436	362

#### 3.4. INCOME FROM INVESTMENT

	2017	2016
	£	£
Deposit account interest	7	5

### 4. ANALYSIS OF RECEIPTS OF LOCAL GOVERNMENT GRANTS

	2017	2016
	£	£
City of Salford	29,786	0

### 5. RAISING FUNDS

	2017	2016
	£	£
General costs	26	33

### 6. CHARITABLE ACTIVITIES COSTS

	2017	2016
	£	£
Building maintenance	11,782	7,875
Light, heat, water, insurance	5,367	8,093
Depreciation	4,003	4,059
Legal and professional fees	0	1,200
General expenses	783	737
	21,935	21,964

### 7. PAID EMPLOYEES

There were no paid employees during the year (2016 – none)

## 8. 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	8,148	906	9,054
Charge for year	3,834	169	4,003
TOTAL DEPRECIATION	11,982	1,075	13,057
NET BOOK VALUE	26,360	507	26,867
At 31 July 2017	30,194	676	30,870
At 31 July 2016			

## 9. DEBTORS AND PREPAYMENTS

	2017 £	2016 £
Trade debtors	584	576

## 10. CREDITORS AND ACCRUALS

	2017 £	2016 £
Accrued expenses	19,796	360
Other creditors	152	162
Total	19,948	512

## 11. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2017 nor for the year ended 31 July 2016.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2017 nor for the year ended 31 July 2016.

# BOOTHSTOWN VILLAGE HALL ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2017

	2017	2017	2016	2016
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	127		63	
Grants	29,786		0	
Charitable Activities	31,442		28,791	
Fundraising	436		362	
Interest received	7		5	
Total incoming resources	<u>61,798</u>		<u>29,221</u>	
<b>RESOURCES EXPENDED</b>				
Fundraising costs	<u>26</u>		<u>33</u>	
		26		33
<b>Grant expenditure</b>		29,786		0
<b>Costs of generating charitable activities</b>				
Building maintenance	11,782		7,875	
Light, heat, water, insurance	5,367		8,093	
Depreciation	4,003		4,059	
Legal and professional fees	0		1,200	
General expenses	<u>783</u>		<u>737</u>	
		21,935		21,964
<b>Total resources expended</b>	<u>51,747</u>		<u>21,997</u>	
<b>NET SURPLUS</b>	<u>10,051</u>		<u>7,224</u>	