

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

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2018
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
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YEAR ENDING 31 JULY 2018**

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BOOTHSTOWN VILLAGE HALL ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2018

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 2018. The Trustees have adopted the provisions of the Statement of Recommended Practice for 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 1st 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 was registered with the Charity Commissioners (Charity number 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 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. Over this past year, we have also hosted Scouts, Cubs, Beavers, Guides, Brownies, a brass band, Mums and Toddlers, Adventure Babies, Lingotots, Baby Ballet, Creation Station (children's crafts), Tamil classes, WI patchwork, karate, badminton, table tennis, yoga, Pilates and Bollywood dance/exercise on a regular basis. We have also worked with Salford Health Improvement Service to establish new groups such as dance/exercise classes, sewing groups, well-being classes and board games. The Residents Association use the building for their meetings. The hall is also used for parties (mainly children's) at the weekend and there are other occasional hirers. A wedding reception took place in the building last October. 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 March for Easter. A musical evening was a new venture in January with performances by local singer/songwriters. The proceeds of that evening were donated to charity (Water Aid). After refurbishing the main hall of the building during 2017, a new kitchen has been installed and the room redecorated in the summer of 2018. The front half of the car park has been resurfaced and lines marked out. We have also agreed to install a defibrillator.

We aim to continue to maintain, upgrade, decorate and reorder the premises. We have already started to advertise more widely using social media and will continue to explore this method of contacting people in the community, to encourage attendance at events and to encourage new hirers. We seek to improve our expertise in this area.

FINANCIAL REVIEW

The results for 2018 show that the charity had a deficit of £9,245 (2017 surplus of £10,051). The deficit arose because of considerable remedial work carried out to the building. This had been planned for in previous years and previous reserves had been held to pay for them. The accumulated reserves of £64,285 will be used to carry out further necessary remedial work to the building.

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)
15 October 2018

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 2018 set out on pages 5 - 9, 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
15 October 2018

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2018

		Unrestricted Funds	Restricted Funds	2018	2017
	Notes	£	£	£	£
INCOME					
Donations and legacies	3.1	35	29,798	29,833	29,913
Charitable Activities	3.2	33,294	0	33,294	31,442
Other Trading Activities	3.3	769	0	769	436
Investment Income	3.4	0	0	0	7
Total		34,098	29,798	63,896	61,798
EXPENDITURE ON					
Raising funds	5	35	0	35	26
Charitable Activities	6	43,308	29,798	73,106	51,721
Total		43,343	29,798	73,141	51,747
NET MOVEMENT IN FUNDS		(9,245)	0	(9,245)	10,051
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		74,530	0	74,530	
Total Funds Carried Forward		65,285	0	65,285	

BOOTHSTOWN VILLAGE HALL ASSOCIATION

BALANCE SHEET AT 31 JULY 2018

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible assets	8		20,983		26,867
CURRENT ASSETS					
Debtors	9	438		584	
Cash at bank and in hand		44,681		67,027	
TOTAL CURRENT ASSETS		<u>45,119</u>		<u>67,611</u>	
CREDITORS: amounts falling due within one year	10	<u>(817)</u>		<u>(19,948)</u>	
NET CURRENT ASSETS			<u>44,302</u>		<u>47,663</u>
NET ASSETS			65,285		74,530
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			65,285		74,530
TOTAL FUNDS			<u>65,285</u>		<u>74,530</u>

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

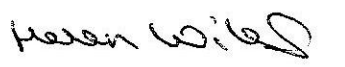
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 15 October 2018 and were signed on its behalf by:



David Alan McCormick
Director



Helen Wiles
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2018

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

Deferred income included in the accounts relates to activities which are to be provided at a later date.

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 as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

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

	2018	2017
	£	£
Donations	35	127
Grants received	<u>29,798</u>	<u>29,786</u>
Total	29,833	29,913

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	£	£
Charitable activities	33,294	31,442

3.3 OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fund raising	769	436

3.4 INCOME FROM INVESTMENT

	2018	2017
	£	£
Deposit account interest	0	7

4. ANALYSIS OF RECEIPTS OF LOCAL GOVERNMENT GRANTS

	2018	2017
	£	£
City of Salford	29,798	29,786

5. RAISING FUNDS

	2018	2017
	£	£
General costs	35	26

6. CHARITABLE ACTIVITIES COSTS

	2018	2017
	£	£
Building maintenance	27,998	11,782
Light, heat, water, insurance	5,044	5,367
Depreciation	8,110	4,003
Equipment expensed	750	0
General expenses	<u>1,406</u>	<u>783</u>
	43,308	21,935

7. PAID EMPLOYEES

There were no paid employees during the year (2017 – none)

8. TANGIBLE FIXED ASSETS

	Property Improvements £	Equipment £	Total £
COST	38,342	1,582	39,924
ADDITIONS	0	2,226	2,226
TOTAL	38,342	3,808	42,150
DEPRECIATION			
Brought forward	11,982	1,075	13,057
Charge for year	7,427	683	8,110
TOTAL DEPRECIATION	19,409	1,758	21,167
NET BOOK VALUE			
At 31 July 2018	18,933	2,050	20,983
At 31 July 2017	26,360	507	26,867

9. DEBTORS AND PREPAYMENTS

	2018 £	2017 £
Debtors	438	584

10. CREDITORS AND ACCRUALS

	2018 £	2017 £
Accrued expenses	103	19,796
Deferred Income	562	0
Other creditors	152	152
Total	817	19,948

11. RESTRICTED FUNDS

	Brought forward	Incoming	Outgoing	Carried forward
Building Maintenance	0	29,798	29,798	0

Name of restricted fund	Description, nature and purpose of the funds
Building Maintenance	Renovation and upkeep of the building

12. 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 2018 nor for the year ended 31 July 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2018 nor for the year ended 31 July 2017.

13. NON-ADJUSTING EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD.

A commitment to renovate the kitchen was made during the year for the work to be carried out in August 2018. The total cost of that is expected to be £10,056.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2018

	2018	2018	2017	2017
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	35		127	
Grants	29,798		29,786	
Charitable Activities	33,294		31,442	
Fundraising	769		436	
Interest received	0		7	
TOTAL INCOMING RESOURCES		<u>63,896</u>		<u>61,798</u>
RESOURCES EXPENDED				
Fundraising costs	<u>35</u>		<u>26</u>	
		35		26
Grant expenditure		29,798		29,786
Costs of generating charitable activities				
Building maintenance	27,998		11,782	
Light, heat, water, insurance	5,044		5,367	
Depreciation	8,110		4,003	
Equipment expensed	750		0	
General expenses	<u>1,406</u>		<u>783</u>	
		<u>43,308</u>		<u>21,935</u>
Total resources expended		<u>73,141</u>		<u>51,747</u>
Net (deficit)/surplus		<u>(9,245)</u>		<u>10,051</u>