

**REGISTERED COMPANY NUMBER: 08237805 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1164026**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**FOR**

**WATERBEACH TILLAGE HALL**

Staffords  
Chartered Accountants  
Unit 1, Cambridge House  
Camboro Business Park  
Oakington Road, Girton  
CAMBRIDGE  
Cambridgeshire  
CB3 0QH

**WATERBEACH TILLAGE HALL**

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**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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## WATERBEACH TILLAGE HALL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

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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 30 September 2023. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This is the seventh full year that we have been operating as a registered charity.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects**

The objects of the charity are:

- (i) to promote for the benefit of the inhabitants of Waterbeach and surrounding villages without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local 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 other leisure time occupations with the objects of improving the conditions of life of the said inhabitants; and
- (ii) to establish or secure the establishment of a community centre (hereinafter called 'the centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.

The charity achieves these objects by running Waterbeach Tillage Hall as a community centre for Waterbeach and the surrounding area and by providing through the building a home for Waterbeach and Landbeach Action for Youth, a registered charity which provides youth club facilities for young persons resident in Waterbeach and the surrounding area on three nights per week.

##### **Significant activities**

The main activity of the charity is to provide a community building for the use of residents of Waterbeach and the surrounding area.

Waterbeach Tillage Hall first opened in 2011. The freehold is owned by Waterbeach Parish Council and the charity has a licence to use the building for community purposes at a peppercorn rent. It provides facilities for many individuals and local organisations including:

- \* Waterbeach and Landbeach Action for youth (the WAY project) who use the building for their regular activities
- \* A number of local residents who hold children's parties, especially at weekends
- \* Regular use by local organisations and small businesses

The building is also used for occasional special events such as nearly new sales, exhibitions and business meetings.

#### **FINANCIAL REVIEW**

##### **Financial position**

The trustees report a surplus on unrestricted funds of £6,802 (2021-2022 deficit of £414) for the year.

This has largely been achieved by an increase of income from lettings by around 50% with an overall reduction in expenditure, mostly in equipment maintenance.

##### **Reserves policy**

Total unrestricted net current assets at the year end represented approximately 7 months of expenditure.

This exceeds the target of 3 months set by the trustees and so leaves the charity in a strong financial position.

## WATERBEACH TILLAGE HALL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Waterbeach Tillage Hall is a company limited by guarantee governed by its Memorandum and Articles of Association as amended by special resolution registered at Companies House on 5 October 2015. The members of the Company are the Trustees each of whom agrees to contribute £1 in the event of the charity winding up.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08237805 (England and Wales)

##### **Registered Charity number**

1164026

##### **Registered office**

The Willows  
Long Drove  
Waterbeach  
CAMBRIDGE  
Cambridgeshire  
CB25 9LW

##### **Trustees**

A E Ball  
G J Mullin  
C A Ward (resigned 1/9/2023)  
R M Williamson  
J R Williamson

##### **Company Secretary**

##### **Independent Examiner**

Matthew Pettifer FCA  
Staffords  
Chartered Accountants  
Unit 1, Cambridge House  
Camboro Business Park  
Oakington Road, Girton  
CAMBRIDGE  
Cambridgeshire  
CB3 0QH

##### **Bankers**

HSBC  
53 High Street  
Newmarket  
CB8 8NF

WATERBEACH TILLAGE HALL

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

Approved by order of the board of trustees on ..... 27/06/2024 ..... and signed on its behalf by:

*R M Williamson* .....  
R M Williamson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WATERBEACH TILLAGE HALL**

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**Independent examiner's report to the trustees of Waterbeach Tillage Hall ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Matthew Pettifer FCA

Staffords  
Chartered Accountants  
Unit 1, Cambridge House  
Camboro Business Park  
Oakington Road, Girton  
CAMBRIDGE  
Cambridgeshire  
CB3 0QH

Date: ..... 27/6/24 .....

**WATERBEACH TILLAGE HALL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		597	4,895	5,492	2,667
<b>Charitable activities</b>					
Hall lettings		21,270	-	21,270	14,675
Investment income	3	87	-	87	1
<b>Total</b>		<u>21,954</u>	<u>4,895</u>	<u>26,849</u>	<u>17,343</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Hall lettings		<u>15,152</u>	<u>4,655</u>	<u>19,807</u>	<u>17,757</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,802	240	7,042	(414)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,178	-	1,178	1,592
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,980</u></u>	<u><u>240</u></u>	<u><u>8,220</u></u>	<u><u>1,178</u></u>

The notes form part of these financial statements

**WATERBEACH TILLAGE HALL**

**BALANCE SHEET**  
**30 SEPTEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	20	-	20	128
Cash at bank		11,102	240	11,342	3,051
		<u>11,122</u>	<u>240</u>	<u>11,362</u>	<u>3,179</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(3,142)	-	(3,142)	(2,001)
		<u>7,980</u>	<u>240</u>	<u>8,220</u>	<u>1,178</u>
<b>NET CURRENT ASSETS</b>					
		<u>7,980</u>	<u>240</u>	<u>8,220</u>	<u>1,178</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>7,980</u>	<u>240</u>	<u>8,220</u>	<u>1,178</u>
<b>NET ASSETS</b>					
		<u>7,980</u>	<u>240</u>	<u>8,220</u>	<u>1,178</u>
<b>FUNDS</b>					
Unrestricted funds	8			7,980	1,178
Restricted funds				240	-
				<u>8,220</u>	<u>1,178</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27/06/2024 and were signed on its behalf by:

***R M Williamson***

.....  
R M Williamson - Trustee

The notes form part of these financial statements



## WATERBEACH TILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 1. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Waterbeach Tillage Hall meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from lettings of the hall is recognised when it is due.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs of running the hall including repairs and maintenance and utility bills.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **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.

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.

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Cash at bank and in hand**

**WATERBEACH TILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**2. ACCOUNTING POLICIES - continued**

**Debtors**

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	87	1
	<u>87</u>	<u>1</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Hall manager	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	20	128
	<u>20</u>	<u>128</u>

**WATERBEACH TILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	-	597
Accruals and deferred income	3,142	1,404
	<u>3,142</u>	<u>2,001</u>

**8. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	1,178	6,802	7,980
<b>Restricted funds</b>			
Hall maintenance	-	240	240
	<u>1,178</u>	<u>7,042</u>	<u>8,220</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,954	(15,152)	6,802
<b>Restricted funds</b>			
Alarm control panel	1,577	(1,577)	-
Hall maintenance	3,318	(3,078)	240
	<u>4,895</u>	<u>(4,655)</u>	<u>240</u>
<b>TOTAL FUNDS</b>	<u>26,849</u>	<u>(19,807)</u>	<u>7,042</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	1,592	(414)	1,178
	<u>1,592</u>	<u>(414)</u>	<u>1,178</u>

**WATERBEACH TILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,343	(17,757)	(414)
<b>TOTAL FUNDS</b>	<u>17,343</u>	<u>(17,757)</u>	<u>(414)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**WATERBEACH TILLAGE HALL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	597	-
Grants	4,895	2,667
	<u>5,492</u>	<u>2,667</u>
<b>Investment income</b>		
Deposit account interest	87	1
<b>Charitable activities</b>		
Letting income	21,270	14,675
	<u>21,270</u>	<u>14,675</u>
<b>Total incoming resources</b>	<u>26,849</u>	<u>17,343</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	5,669	5,119
Electricity	2,848	2,595
Water	99	94
Telephone	737	513
Cleaner	2,347	2,291
Cleaning materials	35	245
Equipment maintenance	3,360	5,784
Building maintenance	3,110	-
Subscriptions	461	340
Advertising	90	90
Insurance	210	210
Hall expenses	300	426
	<u>19,266</u>	<u>17,707</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	61	50
<b>Governance costs</b>		
Accountancy fees	480	-
	<u>480</u>	<u>-</u>
<b>Total resources expended</b>	<u>19,807</u>	<u>17,757</u>
<b>Net income/(expenditure)</b>	<u><u>7,042</u></u>	<u><u>(414)</u></u>

This page does not form part of the statutory financial statements

