

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Marston Green Parish Hall

Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
Blythe Valley Business Park
Solihull
West Midlands
B90 8AJ

Marston Green Parish Hall

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for the Year Ended 31 March 2023

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Marston Green Parish Hall

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's aim as set out in our governing documents is that the parish hall is to be used by the inhabitants of the parish of Bickenhill without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

We aim to achieve these objectives by maximising use of the premises by the parish inhabitants and others. The Trustees consider the Charity Commission guidance on public benefit when developing their activities.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Trustees are satisfied with the fundraising activities during the year following the disruption caused by enforced closure during the pandemic. Income received during the year amounted to £81,510 (2022: £68,079).

FINANCIAL REVIEW

Financial position

The Trustees are pleased with the financial performance of the Charity in 2022/23. Despite the difficult circumstances caused by the pandemic, the Charity's income has significantly increased compared with the previous two years as the charity has been able to return to its primary activities, and has been less reliant on the receipt of external grant funding.

Reserves policy

The Trustees consider the Charity's reserve policy during each financial year and consider that reserves are currently sufficient having regard to anticipated future operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is constituted under its lease and trust deed dated 18 September 1992 and is a registered charity. Its charitable objects are set out under Our aims and values.

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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1017832

Principal address

38 Elmdon Road
Marston Green
Solihull
West Midlands
B37 7BT

Marston Green Parish Hall

Report of the Trustees
for the Year Ended 31 March 2023

Trustees

Mrs C E Barnes
R D Mosedale (resigned 8.8.23)
C E Hill
M D Noblet
Ms C L Kelly (appointed 5.4.22) (resigned 6.9.23)
Mrs R Endley (appointed 17.10.22) (resigned 31.8.23)
Ms H J Glenn (resigned 11.7.22)
Mrs J Campton (appointed 1.9.23)
Mrs M Edmunds-Simms (appointed 1.9.23)
M Taylor (appointed 1.9.23)

Independent Examiner

Kevin Walsh B.Sc, M.A, ACA
Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
Blythe Valley Business Park
Solihull
West Midlands
B90 8AJ

Approved by order of the board of trustees on 31 July 2024 and signed on its behalf by:

Mrs C E Barnes - Trustee

Independent Examiner's Report to the Trustees of
Marston Green Parish Hall

Independent examiner's report to the trustees of Marston Green Parish Hall

I report to the charity trustees on my examination of the accounts of Marston Green Parish Hall (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Kevin Walsh B.Sc, M.A, ACA

Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
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B90 8AJ

31 July 2024

Marston Green Parish Hall

Statement of Financial Activities
for the Year Ended 31 March 2023

		31.3.23 Unrestricted funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		841	19,328
Other trading activities	2	81,510	48,751
Investment income	3	50	3
Total		<u>82,401</u>	<u>68,082</u>
EXPENDITURE ON			
Raising funds	4	75,250	71,715
NET INCOME/(EXPENDITURE)		7,151	(3,633)
RECONCILIATION OF FUNDS			
Total funds brought forward		75,921	79,554
TOTAL FUNDS CARRIED FORWARD		<u><u>83,072</u></u>	<u><u>75,921</u></u>

Marston Green Parish Hall

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	7	54,889	54,620
CURRENT ASSETS			
Stocks	8	2,000	2,000
Debtors	9	5,193	-
Cash at bank and in hand		30,510	35,473
		<u>37,703</u>	<u>37,473</u>
CREDITORS			
Amounts falling due within one year	10	(4,353)	(9,005)
		<u>33,350</u>	<u>28,468</u>
NET CURRENT ASSETS			
		88,239	83,088
CREDITORS			
Amounts falling due after more than one year	11	(5,167)	(7,167)
		<u>83,072</u>	<u>75,921</u>
NET ASSETS			
		<u>83,072</u>	<u>75,921</u>
FUNDS	13		
Unrestricted funds		83,072	75,921
TOTAL FUNDS		<u>83,072</u>	<u>75,921</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2024 and were signed on its behalf by:

C E Barnes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

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

Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Bar sales	39,325	21,289
Hall letting	42,185	27,462
	<u>81,510</u>	<u>48,751</u>

Marston Green Parish Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3.	INVESTMENT INCOME	31.3.23	31.3.22
		£	£
	Deposit account interest	50	3
		<u>50</u>	<u>3</u>
4.	RAISING FUNDS		
	Raising donations and legacies		
		31.3.23	31.3.22
		£	£
	Staff costs	23,973	26,274
	Rates and water	2,764	3,380
	Insurance	2,650	2,332
	Light and heat	8,887	5,581
	Telephone, Post & Stationery	1,563	1,909
	Cleaning and waste collection	9,663	2,934
	Repairs and renewals	2,152	5,033
	Support costs	2,430	3,105
		<u>54,082</u>	<u>50,548</u>
5.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.		
6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
			Unrestricted funds
			£
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		19,328
	Other trading activities		48,751
	Investment income		3
	Total		<u>68,082</u>
	EXPENDITURE ON		
	Raising funds		71,715
	NET INCOME/(EXPENDITURE)		(3,633)
	RECONCILIATION OF FUNDS		
	Total funds brought forward		79,554
	TOTAL FUNDS CARRIED FORWARD		<u>75,921</u>

Marston Green Parish Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	24,956	27,414	2,250	54,620
Additions	-	269	-	269
	<u>24,956</u>	<u>27,683</u>	<u>2,250</u>	<u>54,889</u>
At 31 March 2023	24,956	27,683	2,250	54,889
	<u>24,956</u>	<u>27,683</u>	<u>2,250</u>	<u>54,889</u>
NET BOOK VALUE				
At 31 March 2023	24,956	27,683	2,250	54,889
	<u>24,956</u>	<u>27,683</u>	<u>2,250</u>	<u>54,889</u>
At 31 March 2022	24,956	27,414	2,250	54,620
	<u>24,956</u>	<u>27,414</u>	<u>2,250</u>	<u>54,620</u>

8. STOCKS

		31.3.23	31.3.22
		£	£
Stock for resale		2,000	2,000
		<u>2,000</u>	<u>2,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.23	31.3.22
		£	£
Trade debtors		5,193	-
		<u>5,193</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.23	31.3.22
		£	£
Bank loans and overdrafts (see note 12)		2,000	2,000
Trade creditors		1,503	4,190
Taxation and social security		-	33
Other creditors		850	2,782
		<u>4,353</u>	<u>9,005</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

		31.3.23	31.3.22
		£	£
Bank loans (see note 12)		5,167	7,167
		<u>5,167</u>	<u>7,167</u>

12. LOANS

An analysis of the maturity of loans is given below:

		31.3.23	31.3.22
		£	£
Amounts falling due within one year on demand:			
Bank loans		2,000	2,000
		<u>2,000</u>	<u>2,000</u>
Amounts falling between one and two years:			
Bank loans - 1-2 years		4,000	4,000
		<u>4,000</u>	<u>4,000</u>
Amounts falling due between two and five years:			
Bank loans - 2-5 years		1,167	3,167
		<u>1,167</u>	<u>3,167</u>

Marston Green Parish Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General	75,921	7,151	83,072
TOTAL FUNDS	<u>75,921</u>	<u>7,151</u>	<u>83,072</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	82,401	(75,250)	7,151
TOTAL FUNDS	<u>82,401</u>	<u>(75,250)</u>	<u>7,151</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General	79,554	(3,633)	75,921
TOTAL FUNDS	<u>79,554</u>	<u>(3,633)</u>	<u>75,921</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	68,082	(71,715)	(3,633)
TOTAL FUNDS	<u>68,082</u>	<u>(71,715)</u>	<u>(3,633)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General	79,554	3,518	83,072
TOTAL FUNDS	<u>79,554</u>	<u>3,518</u>	<u>83,072</u>

Marston Green Parish Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	150,483	(146,965)	3,518
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>150,483</u>	<u>(146,965)</u>	<u>3,518</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Marston Green Parish Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	341	5,993
Grants	500	13,335
	841	19,328
Other trading activities		
Bar sales	39,325	21,289
Hall letting	42,185	27,462
	81,510	48,751
Investment income		
Deposit account interest	50	3
Total incoming resources	82,401	68,082
EXPENDITURE		
Raising donations and legacies		
Wages	23,973	26,274
Rates and water	2,764	3,380
Insurance	2,650	2,332
Light and heat	8,887	5,581
Telephone, Post & Stationery	1,563	1,909
Cleaning and waste collection	9,663	2,934
Repairs and renewals	2,152	5,033
	51,652	47,443
Other trading activities		
Bar Purchases	20,105	15,454
Fundraising costs	86	1,734
Licenses	-	1,198
Materials purchases	-	1,423
Sundry costs	977	1,358
	21,168	21,167
Support costs		
Finance		
Bank loan interest	206	99
Governance costs		
Accounts, legal & professional	2,224	3,006
Total resources expended	75,250	71,715
Net income/(expenditure)	7,151	(3,633)

This page does not form part of the statutory financial statements