

Broadstone War Memorial Hall

Charity Number 301109

**Receipts and Payments Account
For the year ended 31 December 2024**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone War Memorial Hall

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Receipts and Payments Accounts	6
Statement of Assets and Liabilities	7
Notes to the Accounts	8

Broadstone War Memorial Hall

Reference and Administrative Details

Governing Instrument Declaration of Trust dated 1 December 1959

Charity Registration Number 301109

Trustees at the date of this report Mrs L Rebbettes-Richell
Ms M Godfrey

Principal Address Tudor Road
Broadstone
Dorset
BH18 8AW

Bankers Lloyds TSB
High Street Poole Branch
Poole
Dorset

Independent Examiner C J Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone War Memorial Hall

Report Financial Year ending 31 December 2024

Structure, Governance and Management

Governing Document

Broadstone War Memorial Hall is a Charity (Charity Registration number 03011090, registered on 8 August 1962). The Charity was established under a declaration of trust dated 1 December 1959. The principal address is Tudor Road, Broadstone, Dorset, BH18 8AW.

Recruitment and Appointment of Trustees

Under the requirements of the governing document, the trustees are elected to serve for a period of one year, after which they must be re-elected at the next Annual General Meeting.

All trustees give their time voluntarily and receive no benefit from the charitable company.

Trustee Induction and Training

Present Trustees have been involved with the Hall for many years and are familiar with the work of the charity.

New trustees are briefed by one of the charity's trustees on the charity, its aims and objectives including:

- The obligation of board members
- The main documents which set out the operational framework for the charity including the Declaration of Trust.
- The financial position of the organisation including the last set of audited financial statements and funding streams.
- The charity values, future plans and objectives.

All trustees are provided with a copy of CC3, "The Essential Trustee Guide" and CC60 "Hallmarks of an Effective Charity".

During the year the following people were trustees:

- Mrs L Rebbettes-Richell
- Mrs M Godfrey

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, in particular, those relating to its operations and finance. The trustees Committee are satisfied that systems are in place to limit exposure to the risks.

Internal control risks are minimised by the implementation of internal policies and procedures including policies governing the authorisation of any material disbursements. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Broadstone War Memorial Hall

Report Financial Year ending 31 December 2024

Organisation Structure

The Board of Trustees is responsible for the strategic direction and policy of the charity.

Objective, Activities and Public Benefit

The Trustees have given due regard to the Charity Commission's guidance on public benefit.

The charity was established as a village hall for the use of the inhabitants of the parish of Broadstone and neighbourhood.

Performance

The first part of 2024 was a difficult time due to the high cost of electricity and we had to manage our finances very carefully and avoid any unnecessary expenditure, although as the year progressed we felt more confident to discuss what we would like to do. Notably we purchased a defibrillator via the London Hearts Charity and installed it on the wall between the Main Hall and the Jubilee Room. We hope that it never has to be used.

We also planned expenditure for the Hall on items such as repainting the parking bays in the car park.

We were relieved that in the end we did not need to call on our reserves to cover ongoing costs, and that electricity costs are falling, albeit not anywhere the level that they used to be.

Whilst the COVID regulations for the Hall are no longer in force, we are keeping hand sanitizers available for users.

We have had some changes in our users, as ever, but the Hall continues to be well used.

We are very grateful to the committee for the hard work that they do for the Hall, and especially to our treasurer, John Hewinson, for his diligent and careful management of our finances. We also very much appreciate all the efforts that Bridget makes to care for the Hall, keep up an excellent relationship with current hirers and bring in new hirers.

Reserve Policy

The charity has adopted a reserve policy which holds funds to cover emergency situations. At present the charity holds in excess of this.

As of January 2025, the Charities funds are sufficient to continue operating as a going concern, to the end of 2025 and beyond.

Broadstone War Memorial Hall

Report Financial Year ending 31 December 2024

Trustees Responsibilities

Charity 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 charity and of its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the Trustees on
and signed on its behalf by:

.....
(Trustee)

Broadstone War Memorial Hall

Financial Statements Year Ended 31 December 2024

Independent Examiner's Report to Broadstone War Memorial Hall

I report on the financial statements of Broadstone War Memorial Hall for the year ended 31 December are set out on pages 6 to 8.

Respective responsibilities

The charity's trustees 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 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of 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 the financial statements, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no is given as to whether the accounts present a "true and fair" view and the report is limited to those

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 30 September 2025



**C J Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT**

**Broadstone War Memorial Hall
Receipts and Payments Accounts
For the year ended 31 December 2024**

	2024	2023
	£	£
Receipts		
Hall lettings - regular users	22,790	20,096
Hall lettings -other	10,629	13,899
Bank interest	296	212
Damage payment	-	56
	<hr/>	<hr/>
Total receipts	33,715	34,263
	<hr/>	<hr/>
Ground Rent	12	13
Insurance	1,560	1,357
Electricity	12,091	15,652
Gas	364	251
Water	680	727
Trade and Garden Waste	851	826
Booking Sec. Commission	2,883	3,108
Data Entry Pay	270	264
Cleaner & Caretaker	5,463	5,455
Gardener	814	740
Consumables costs	609	384
Other repairs & renewals	214	308
Safety Checks	-	176
Additions & Improvements (defibrillator)	676	-
Refunds	-	255
Premises Licence	180	180
Music Licence	632	427
Independent Examiner Fees	960	-
Telephone contract	108	108
Parking Control Charges	230	230
Other Admin Costs	15	34
	<hr/>	<hr/>
Total payments	28,612	30,495
	<hr/>	<hr/>
Net receipts	5,103	3,768
	<hr/>	<hr/>
Reconciliation of Funds		
Total funds brought forward	32,277	28,509
Net Surplus	5,103	3,768
	<hr/>	<hr/>
Total funds carried forward	37,380	32,277
	<hr/>	<hr/>

Broadstone War Memorial Hall

Statement of assets and liabilities as at 31 December 2024

	2024	2023
	£	£
Current Assets		
Bank Current Account	8,327	8,520
Bank Deposit Account	29,653	24,357
	<u>37,980</u>	<u>32,877</u>
Current Liabilities		
Security deposit	600	600
	<u>600</u>	<u>600</u>
Net current assets	<u>37,380</u>	<u>32,277</u>
The funds of the charity		
Restricted Funds	-	-
Unrestricted Funds	37,380	32,277
Total charity funds	<u>37,380</u>	<u>32,277</u>

The building occupied by the Broadstone War Memorial Hall has a value of £1,102,374 for insurance purposes. The fixture and fittings have a value of £35,829.

The trustee's are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 144 of the Charities Act 2011 and that an independent examination is

The trustees acknowledge their responsibilities for complying with the requirements of the Charities with respect to accounting records and the preparation of accounts under section 130 of the

the trustees acknowledge their responsibilities to prepare accounts which accord with the records and comply with the accounting requirements of the Charities Act.

Approved by the Board on

and signed on their behalf:

Broadstone War Memorial Hall
Notes to the accounts
For the year ended 31 December 2024

Notes to the Accounts

- 1 Security deposits received and repaid are not shown in the published accounts
Security deposits held are not regarded as part of the Hall's Funds,
and those held at Year End are recorded as a liability against the bank balances.
- 2 The accounts are prepared on the receipts and payments basis.
- 3 All income received and all expenditure during 2024 and the previous year
is considered to be in the form of unrestricted funds.