

BATTLE MEMORIAL HALL

**REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2021**

CHARITY NO. 305165

MANNINGTONS

Chartered Accountants

39 High Street

BATTLE

East Sussex

TN33 0EE

BATTLE MEMORIAL HALL

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FOR THE YEAR ENDED 31ST MARCH 2021**

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BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements for the charity for the year.

TRUSTEES

The trustees are the members of the Committee of Management. Four members of the Committee may be appointed by election at the annual general meeting of the charity. Others are appointed by organisations named in the constitution and up to four members may be co-opted by the Committee.

The Committee was made up as follows as at 31st March 2021:

Elected Members

Robert Emeleus, Peter Mills, Shirley Lewis, and Margaret Mills

Co-opted Member

Margaret Emeleus

Robert Gee (from 2nd August 2020)

Representative Members

The Committee of the Battle and District Art Group

The Town Council of Battle

The Committee of the Battle Light Opera Group

The Committee of the Battle Photographic Society

The Committee of the Battle Choral Society

The Committee of the Battle Floral and Horticultural Society

Country Markets

The Battle Twinning Association

Beautiful Battle

Peter Sherwood

Jill Gyngell

Brian Grainger

Vacant

Vacant

Gary Dunk

Mike Clarke

Simon Alexander

Marilyn Waughman

Officers

Chairman Mike Clarke

Acting Treasurer Peter Mills/Mike Clarke

Secretary Peter Mills

Custodian Trustees

With effect from 25th February 2019 the property became vested in the Official Custodian.

GOVERNING DOCUMENT

The charity is an unincorporated association governed by its constitution which was sealed on the 13th January 1994.

OBJECTS OF THE CHARITY

The object of the charity is the provision and maintenance of a village hall for the use of the inhabitants of the Parish of Battle and the neighbourhood in the county of East Sussex without distinction of political, religious and other opinions, including for use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said inhabitants.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

In concluding my report last year I mentioned the fears surrounding the coronavirus pandemic which had just struck us. At the time we had no idea what the impact would be but in August the hope was that things were improving and that the Hall could soon reopen subject to stringent conditions relating to health and hygiene requirements. Pending reopening we took advantage of the closure to carry out a thorough programme of repairs and redecorations.

Having put in place comprehensive cleaning measures, and given detailed guidance to hirers about the conditions to be observed, the Hall welcomed back a number of groups from 1st September. Unfortunately these arrangements were short lived as a new lockdown was imposed in early November. An exception to this related to education and we were delighted to host Battle Abbey School for a number of weeks as they needed extra space during the period of restrictions.

The Hall therefore remained closed for general use for the remainder of this report period. Thankfully we qualified for Government financial support and took advantage of the Business Interruption Grants that were available as well as the furlough scheme which enabled us to retain and pay the staff. This accounts for the satisfactory bank balances at the year end. However, although the Hall was legally able to open again on 12th April the future remains uncertain and reserves will need to be carefully managed until such time as normal service is resumed with hirers feeling comfortable to return. Nevertheless, we hope to be able to move ahead with plans to replace the ageing cinema equipment with a larger screen and a projector which will give much better picture quality.

To conclude on a positive note we were able to launch a new website in time for the latest reopening with greatly improved information about the Hall and the facilities available. Recognising the important role which the Rotary Club had played in the establishment of the Hall more than 60 years ago we were also delighted to install a display of some of the Club's memorabilia and a brief history of this relationship. Fittingly, it is situated in the area leading to the Shephard room which is named after the individual Rotarian who led this initiative to create a community hub.

DECISION MAKING

The charity is managed by a Management Committee which meets at monthly intervals to consider such matters as funding, health and safety, legal compliance, staffing, fabric maintenance and booking levels as well as the future development of the amenity.

RESERVES POLICY

The charity's Management Committee will aim to attain £25,000 of unrestricted funds, which are the free reserves of the charity, to be held in reserve as an emergency fund.

INVESTMENT POLICY

The charity retains all surplus funds in a deposit account to ensure that the funding remains liquid. The present size of the reserves precludes any alternative strategy.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

RISK POLICY

The trustees use their regular monthly management meeting to identify the major strategic and operational risks to the charity and take steps at those meetings to lessen them to the extent possible.

ON BEHALF OF THE COMMITTEE OF MANAGEMENT



Mike Clarke
Chairman

Date: 19/7/2021

BATTLE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BATTLE MEMORIAL HALL

I report to the trustees on my examination of the accounts of the Battle Memorial Hall (the Trust) for the year ended 31st March 2021.

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 2011 Act and in carrying out my examination I have followed all the 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.

R Walsh FCCA
Manningtons, Chartered Accountants
39 High Street
Battle, East Sussex TN33 0EE

Date:

BATTLE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Restricted £	Unrestricted £	Total 2021 £	2020 £
Incoming Resources					
Income from Charitable Activities					
Hire Charges		-	11,186	11,186	41,079
Cinema income		-	55	55	6,126
Income from Generated Funds					
Investment Income	2	-	5	5	100
Donations, legacies and similar income		635	569	1,204	5,944
Other Income	3	-	30,017	30,017	-
Total Incoming Resources		<u>635</u>	<u>41,832</u>	<u>42,467</u>	<u>53,249</u>
Resources Expended					
Charitable Activities					
Charitable Activities	4	500	36,122	36,622	139,629
Governance Costs	5	-	2,460	2,460	1,200
Total Resources Expended		<u>500</u>	<u>38,582</u>	<u>39,082</u>	<u>140,829</u>
Net Income/(Expenditure) for the Year		135	3,250	3,385	(87,580)
Transfers between Funds		-	-	-	-
Total Funds Brought Forward		<u>468,441</u>	<u>129,164</u>	<u>597,605</u>	<u>685,185</u>
Total Funds Carried Forward		<u>468,576</u>	<u>132,414</u>	<u>600,990</u>	<u>597,605</u>

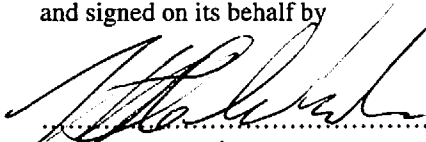
The notes on Pages 7 to 10 form part of these Financial Statements.

BATTLE MEMORIAL HALL

**BALANCE SHEET
AS AT 31ST MARCH 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	6		584,873		588,152
Current Assets					
Debtors and Prepayments	7	890		5,876	
HSBC bank account		4,140		1,315	
Barclays deposit account		15,782		5,778	
Cash in hand		63		21	
		<u>20,875</u>		<u>12,990</u>	
Creditors: amounts falling due within one year	8		<u>4,758</u>		<u>3,537</u>
Net current assets			16,117		9,453
Net Assets			<u><u>600,990</u></u>		<u><u>597,605</u></u>
Funds					
Unrestricted funds	9		132,414		129,164
Restricted funds	9		<u>468,576</u>		<u>468,441</u>
Total Charity Funds			<u><u>600,990</u></u>		<u><u>597,605</u></u>

The financial statements were approved by the Board of Trustees on and signed on its behalf by

..... Trustee
Date: 19/7/21

The notes on Pages 7 to 10 form part of these Financial Statements

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Battle Memorial Hall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Grants receivable, donations and similar incoming resources

Grants, donations and similar incoming resources are included in the year when received.

1.3 Investment income, rental and hire charges

Income from investment, rental and hire charges is included in the Statement of Financial Activities in the year in which it is receivable.

1.4 Resources expended

Resources expended are included on an accruals basis and include Value Added Tax which cannot be recovered.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

The Battle Memorial Hall and Improvements are not depreciated as taking into account the anticipated life of the property and its expected residual value any charge made would not be material.

Furniture and equipment etc 10% written down value.

Computer equipment 33 1/3% straight line.

Grand piano 20% straight line

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2021

1.6 Governance costs

Expenditure on governance costs of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

1.7 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure meeting this criteria is charged to the fund.

1.8 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. Investment income

	Restricted £	Unrestricted £	Total £	2020 £
Interest on deposits	-	5	5	100

3. Other income

	Restricted £	Unrestricted £	Total £	2020 £
Small business support grant	-	10,000	10,000	-
Job retention scheme grants	-	9,776	9,776	-
Other coronavirus grants	-	10,241	10,241	-
	-	30,017	30,017	-

4. Charitable Activities

	Restricted £	Unrestricted £	Total £	2020 £
Rates	-	(473)	(473)	3,407
Insurance	-	3,295	3,295	3,309
Light and heat	-	6,621	6,621	7,815
Staff wages	-	15,913	15,913	17,065
Staff pension contributions	-	145	145	184
Cinema costs	-	234	234	2,258
Maintenance	500	5,026	5,526	10,047
Major repairs/improvements	-	-	-	88,900
Office costs	-	1,496	1,496	1,708
Licences	-	180	180	289
Miscellaneous	-	278	278	1,024
Bad debts and amounts written off	-	128	128	256
Depreciation	-	3,279	3,279	3,367
	500	36,122	36,622	139,629

The Charity had two employees (2020 - 2)

BATTLE MEMORIAL HALL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2021**

5. Governance costs	Restricted £	Unrestricted £	Total £	2020 £
Independent examiner's fees	-	2,460	2,460	1,200

Trustees are not remunerated and no expenses were paid to them in the period.

6. Fixed assets	Freehold Property £	Improvements to Property £	Furniture and Equipment £	Total £
Cost or Written Down value At 1st April 2020	102,237	470,512	37,188	609,937
Additions	-	-	-	-
At 31st March 2021	102,237	470,512	37,188	609,937
Depreciation At 1st April 2020	-	-	21,785	21,785
Charge for the year	-	-	3,279	3,279
At 31st March 2021	-	-	25,064	25,064
Net book values At 31st March 2021	102,237	470,512	12,124	584,873
At 31st March 2020	102,237	470,512	15,403	588,152

BATTLE MEMORIAL HALL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2021**

7. Debtors

	2021	2020
	£	£
Hire charges	188	3,668
Provision for bad debts	(128)	-
Other debtors	596	82
Prepayments and accrued income	234	2,126
	<u>890</u>	<u>5,876</u>

8. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,264	3,160
Taxation and social security	199	36
Other creditors	35	41
Accruals and deferred income	1,260	300
	<u>4,758</u>	<u>3,537</u>

Included in the above is restricted expenditure accruals of £Nil (2020 £Nil).

9. Funds

	2021	2020
	£	£
Restricted		
Jubilee Hall Project - expended	448,182	448,182
Kitchen Refurbishment	8	8
Seating Fund	16,990	16,990
Cinema Equipment Fund	3,396	3,261
Cleaning Equipment Fund	-	-
	<u>468,576</u>	<u>468,441</u>
Unrestricted		
	<u>132,414</u>	<u>129,164</u>
	<u>132,414</u>	<u>129,164</u>