

BATTLE MEMORIAL HALL

**REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2022**

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 2022**

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BATTLE MEMORIAL HALL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2022**

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 2022:

Elected Members

Robert Emeleus (died 21st April 2022), Peter Mills, Shirley Lewis, and Margaret Mills

Co-opted Members

Margaret Emeleus
Robert Gee

Representative Members

The Committee of the Battle and District Art Group

The Town Council of Battle

The Committee of the Battle Theatrical Society

The Committee of the Battle Floral and Horticultural Society

Country Markets

The Battle Twinning Association

Beautiful Battle

Peter Sherwood

Jill Gyngell

Brian Grainger

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 2022

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

At the time of preparing my report for 2020/21 we were optimistic that the worst of the Covid 19 pandemic was behind us and that the restrictions on the use of the hall could be eased. Thankfully, we were able to open the doors again on 12th April, albeit for a very limited range of activities including those which could be deemed as educational, and retail, such as the WI market. On 17th May restrictions were further eased though with careful limits on capacity in each room. Reassured by the cleaning regime and the physical health and hygiene actions which had been introduced, and continue, some of the regular hirers, particularly the exercise classes, made a welcome but cautious return.

I am pleased to report that this trend has continued though bookings remain well below their pre-Covid 19 levels. However, without the Government support, including Business Restart and Omicron Hospitality grants, which were successfully applied for, the hall would have been in a perilous financial position. This help will not be available in the year ahead, so our reliance on income from hirers will be crucial. For the moment we have resolved to try and absorb significant cost increases, particularly gas and electric, but careful consideration will have to be given to the extent to which hire charges may have to go up with effect from 1st April 2023.

If there was one high spot during the year it was the replacement of the ageing cinema equipment. This had been long in the planning, but delayed by the uncertainty caused by the pandemic, and the need for the hall to make a significant contribution towards the cost, upon which a community grant from Rother District Council was dependent. Having carefully reviewed the projected cash flow, and bearing in mind the level of donations already made towards the project, the Committee resolved to go ahead in May 2021, and the equipment was installed in August. The new projector, giving much better picture quality, and the increased size of the screen, were warmly welcomed by those who attended the launch of the new equipment on 25th August, including the local MP. In referring to the regular cinema evenings he said "this is a much loved and needed social event for local residents and it was lovely to see so many people back out enjoying themselves in a safe and welcoming environment". The film was preceded by a small reception for those who had generously made grants and donations towards the cost of the project.

This is a fitting point at which to acknowledge the time and effort put in by Gary Dunk in arranging these cinema evenings for many years. I thank him and my fellow Committee members for their encouragement and support through what was another challenging year. Thanks to the furlough scheme we were able to retain the services of the hall manager, Lisa Keenan, and our cleaner, Sarah Harmer, whose efforts to keep the hall available as much as possible throughout the pandemic have been outstanding.

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.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

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.

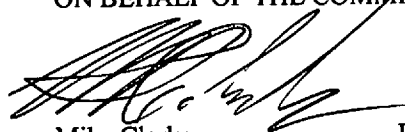
INVESTMENT POLICY

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.

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:

25/7/2022

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 2022.

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: 11/07/22

BATTLE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

		Restricted £	Unrestricted £	Total 2022 £	2021 £
Notes					
Incoming Resources					
Income from Charitable Activities					
		-	23,949	23,949	11,186
		-	3,717	3,717	55
Income from Generated Funds					
	2	-	1	1	5
		400	1,279	1,679	1,204
	3	4,000	12,382	16,382	30,017
Total Incoming Resources		<u>4,400</u>	<u>41,328</u>	<u>45,728</u>	<u>42,467</u>
Resources Expended					
Charitable Activities					
	4	7,796	47,797	55,593	36,622
	5	-	1,680	1,680	2,460
Total Resources Expended		<u>7,796</u>	<u>49,477</u>	<u>57,273</u>	<u>39,082</u>
Net Income/(Expenditure) for the Year		(3,396)	(8,149)	(11,545)	3,385
Total Funds Brought Forward		<u>468,576</u>	<u>132,414</u>	<u>600,990</u>	<u>600,990</u>
Total Funds Carried Forward		<u>465,180</u>	<u>124,265</u>	<u>589,445</u>	<u>604,375</u>

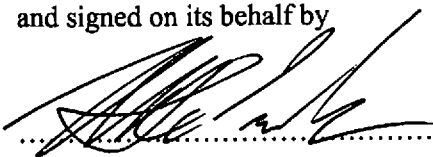
The notes on Pages 7 to 10 form part of these Financial Statements.

BATTLE MEMORIAL HALL

BALANCE SHEET AS AT 31ST MARCH 2022

		2022		2021	
Notes	£	£	£	£	£
Fixed Assets					
Tangible Assets	6		581,673		584,873
Current Assets					
Debtors and Prepayments	7	4,183		890	
HSBC bank account		1,761		4,140	
Barclays deposit account		9,283		15,782	
Cash in hand		35		63	
		15,262		20,875	
Creditors: amounts falling due within one year	8		7,490		4,758
Net current assets			7,772		16,117
Net Assets			589,445		600,990
Funds					
Unrestricted funds	9		124,265		132,414
Restricted funds	9		465,180		468,576
Total Charity Funds			589,445		600,990

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


 Trustee
 Mike Clarke

Date: 25/2/2022

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 2022

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

1.6 Governance costs

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

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2022

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 £	2021 £
Interest on deposits	-	1	1	5

3. Other income

	Restricted £	Unrestricted £	Total £	2021 £
Small business support grant	-	-	-	10,000
Job retention scheme grants	-	1,715	1,715	9,776
Other coronavirus grants	-	10,667	10,667	10,241
Community grant	4,000	-	4,000	-
	<u>4,000</u>	<u>12,382</u>	<u>16,382</u>	<u>30,017</u>

4. Charitable Activities

	Restricted £	Unrestricted £	Total £	2021 £
Rates	-	1,855	1,855	(473)
Insurance	-	3,570	3,570	3,295
Light and heat	-	6,281	6,281	6,621
Staff wages	-	16,230	16,230	15,913
Staff pension contributions	-	157	157	145
Cinema costs	-	1,909	1,909	234
Maintenance	-	6,526	6,526	5,526
Major repairs/improvements	7,796	5,697	13,493	-
Office costs	-	1,706	1,706	1,496
Licences	-	436	436	180
Bank charges	-	36	36	-
Miscellaneous	-	194	194	278
Bad debts and amounts written off	-	-	-	128
Depreciation	-	3,200	3,200	3,279
	<u>7,796</u>	<u>47,797</u>	<u>55,593</u>	<u>36,622</u>

The Charity had two employees (2021 - 2)

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2022

5. Governance costs	Restricted £	Unrestricted £	Total £	2021 £
Independent examiner's fees	-	1,680	1,680	2,460

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				
At 1st April 2021	102,237	470,512	37,188	609,937
Additions	-	-	-	-
At 31st March 2022	102,237	470,512	37,188	609,937
Depreciation				
At 1st April 2021	-	-	25,064	25,064
Charge for the year	-	-	3,200	3,200
At 31st March 2022	-	-	28,264	28,264
Net book values				
At 31st March 2022	102,237	470,512	8,924	581,673
At 31st March 2021	102,237	470,512	12,124	584,873

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2022

7. Debtors

	2022	2021
	£	£
Hire charges	723	188
Provision for bad debts	-	(128)
Other debtors	-	596
Prepayments and accrued income	3,460	234
	<u>4,183</u>	<u>890</u>

8. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,437	3,264
Taxation and social security	178	199
Other creditors	-	35
Accruals and deferred income	1,875	1,260
	<u>7,490</u>	<u>4,758</u>

Included in the above is restricted expenditure accruals of £Nil (2021 £Nil).

9. Funds

	2022	2021
	£	£
Restricted		
Jubilee Hall Project - expended	448,182	448,182
Kitchen Refurbishment	8	8
Seating Fund	16,990	16,990
Cinema Equipment Fund	-	3,396
	<u>465,180</u>	<u>468,576</u>
Unrestricted	<u>124,265</u>	<u>132,414</u>
	<u>124,265</u>	<u>132,414</u>