

BATTLE MEMORIAL HALL

**REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2023**

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 2023**

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BATTLE MEMORIAL HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

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 2023:

Elected Members

Margaret Emeleus, Shirley Lewis, Peter Mills and Margaret Mills

Co-opted Members

Simon Alexander
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
Beautiful Battle

Peter Sherwood
Jill Gyngell
Brian Grainger
Gary Dunk
Mike Clarke
Marilyn Waughman

Officers

<i>Chairman</i>	Mike Clarke
<i>Acting Treasurer</i>	Peter Mills/Mike Clarke
<i>Secretary</i>	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 2023

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

It has been good to see the end of Covid, or at least a large reduction in cases, with the result in increasing numbers wanting to book our facility. I must put on record that, not only has customer satisfaction from previous hirers continued to improve, but the changes have attracted lots of new groups and organisations who have become regular users, due in no small part to the hard work of our Hall manager, Mrs Lisa Keenan.

We continue to be on top of maintenance/repairs, with one of the major works carried out during the year being the gas extractor fan in the main hall boiler, which was rebuilt as parts for this boiler are now not available.

At the beginning of this year the hall finances were looking in good shape, although we were not able to add any significant amount to our reserves, mainly due to the massive rise in energy costs, coupled with general rises in goods and services. We are hoping to offset some of these costs with a 10% rise in hire charges from April 2023.

The continued rise in attendance at monthly film evenings, and Gary Dunk's choice of films, is proving to be a winning combination, leading to some extra Saturday screenings.

We have received during the year several donations from individuals and groups, for which we are extremely grateful.

I would like to conclude with my sincere thanks to all committee members, and to all volunteers who have given their time and commitment, to help manage this important asset to the town for the benefit of the community.

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.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

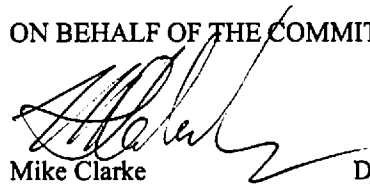
INVESTMENT POLICY

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: 24.7.23

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 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 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

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

Date: 24/07/23

BATTLE MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Restricted £	Unrestricted £	Total 2023 £	2022 £
Incoming Resources					
Income from Charitable Activities					
Hire Charges		-	38,854	38,854	23,949
Cinema income		-	7,239	7,239	3,717
Income from Generated Funds					
Investment Income	2	-	23	23	1
Donations, legacies and similar income		-	3,072	3,072	1,679
Other Income	3	-	-	-	16,382
Total Incoming Resources		<u>-</u>	<u>49,188</u>	<u>49,188</u>	<u>45,728</u>
Resources Expended					
Charitable Activities	4	-	48,267	48,267	55,593
Governance Costs	5	-	2,340	2,340	1,680
Total Resources Expended		<u>-</u>	<u>50,607</u>	<u>50,607</u>	<u>57,273</u>
Net Income/(Expenditure) for the Year		-	(1,419)	(1,419)	(11,545)
Total Funds Brought Forward		<u>465,180</u>	<u>124,265</u>	<u>589,445</u>	<u>600,990</u>
Total Funds Carried Forward		<u>465,180</u>	<u>122,846</u>	<u>588,026</u>	<u>589,445</u>

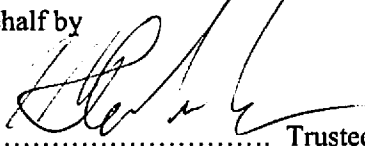
The notes on Pages 7 to 10 form part of these Financial Statements.

BATTLE MEMORIAL HALL

**BALANCE SHEET
AS AT 31ST MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	6		578,544		581,673
Current Assets					
Debtors and Prepayments	7	3,543		4,183	
HSBC bank account		1,901		1,761	
Barclays deposit account		11,692		9,283	
Cash in hand		47		35	
		<u>17,183</u>		<u>15,262</u>	
Creditors: amounts falling due within one year	8	<u>7,701</u>		<u>7,490</u>	
Net current assets			9,482		7,772
Net Assets			<u><u>588,026</u></u>		<u><u>589,445</u></u>
Funds					
Unrestricted funds	9		122,846		124,265
Restricted funds	9		465,180		465,180
Total Charity Funds			<u><u>588,026</u></u>		<u><u>589,445</u></u>

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



..... Trustee
Mike Clarke

Date: 24.7.23

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 2023

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 2023

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 £	2022 £
Interest on deposits	-	23	23	1

3. Other income

	Restricted £	Unrestricted £	Total £	2022 £
Job retention scheme grants	-	-	-	1,715
Other coronavirus grants	-	-	-	10,667
Community grant	-	-	-	4,000
	-	-	-	16,382

4. Charitable Activities

	Restricted £	Unrestricted £	Total £	2022 £
Rates	-	1,512	1,512	1,855
Insurance	-	3,841	3,841	3,570
Light and heat	-	7,830	7,830	6,281
Staff wages	-	18,312	18,312	16,230
Staff pension contributions	-	212	212	157
Cinema costs	-	2,043	2,043	1,909
Maintenance	-	8,190	8,190	6,526
Major repairs/improvements	-	973	973	13,493
Office costs	-	1,384	1,384	1,706
Licences	-	319	319	436
Advertising	-	126	126	-
Bad debts	-	124	124	-
Bank charges	-	119	119	36
Miscellaneous	-	153	153	194
Depreciation	-	3,129	3,129	3,200
	-	48,267	48,267	55,593

The Charity had two employees (2022 - 2)

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

5. Governance costs	Restricted £	Unrestricted £	Total £	2022 £
Independent examiner's fees	-	2,340	2,340	1,680

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 2022	102,237	470,512	37,188	609,937
Additions	-	-	-	-
At 31st March 2023	102,237	470,512	37,188	609,937
Depreciation				
At 1st April 2022	-	-	28,264	28,264
Charge for the year	-	-	3,129	3,129
At 31st March 2023	-	-	31,393	31,393
Net book values				
At 31st March 2023	102,237	470,512	5,795	578,544
At 31st March 2022	102,237	470,512	8,924	581,673

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

7. Debtors

	2023	2022
	£	£
Hire charges	384	723
Other debtors	-	-
Prepayments and accrued income	3,159	3,460
	<u>3,543</u>	<u>4,183</u>

8. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,367	5,437
Taxation and social security	68	178
Other creditors	54	-
Accruals and deferred income	3,212	1,875
	<u>7,701</u>	<u>7,490</u>

Included in the above is restricted expenditure accruals of £Nil (2022 £Nil).

9. Funds

	2023	2022
	£	£
Restricted		
Jubilee Hall Project - expended	448,182	448,182
Kitchen Refurbishment	8	8
Seating Fund	16,990	16,990
Cinema Equipment Fund	-	-
	<u>465,180</u>	<u>465,180</u>
Unrestricted		
	<u>122,846</u>	<u>124,265</u>
	<u>122,846</u>	<u>124,265</u>