

**BATTLE MEMORIAL HALL**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31ST MARCH 2024**

**CHARITY NO. 305165**

**MANNINGTONS**  
Chartered Accountants  
39 High Street  
BATTLE  
East Sussex  
TN33 0EE

**BATTLE MEMORIAL HALL**

**INDEX TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>Page</b>
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

**BATTLE MEMORIAL HALL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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 2024:

**Elected Members**

Margaret Emeleus, Shirley Lewis, Peter Mills and Margaret Mills

**Co-opted Members**

Simon Alexander (until 29th April 2024)

Robert Gee

**Representative Members**

*The Committee of the Battle and District Art Group*

Peter Sherwood

*The Town Council of Battle*

Bernard Brown

*The Committee of the Battle Theatrical Society*

Brian Grainger (until 2nd October 2023)

Rob Dyer (from 2nd October 2023)

*The Committee of the Battle Floral and Horticultural Society*

Gary Dunk

*Country Markets*

Mike Clarke

*Beautiful Battle*

Marilyn Waughman

*Beautiful Festival*

Jill Gynell (from 26th June 2023)

**Officers**

*Chairman* Mike Clarke (died 20th June 2024)

*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 2024**

**REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS**

I am writing this report following the untimely death of Chairman, Mike Clarke on 20<sup>th</sup> June 2024. Throughout his long association with the Memorial Hall, initially as a Committee member and, for the last 6 years, Chairman, his single-minded focus on the needs of the Hall was inspirational and cannot be replaced. His legacy will be in the numerous improvements made to the Hall and its facilities. Too many to list them all but the re-roofing of the building and the installation of modern, up to date cinema equipment will remain as two of the most significant. Unfortunately his determination to see solar panels installed will not be realised until later this year.

In many ways, 2023-24 was an unremarkable year with one notable exception. It began with the introduction of an increase in hire charges, essential to offset rising costs, particularly for energy. It is encouraging to be able to report that the need for the increase was accepted by all the regular hirers and there was no loss of business on that account. Indeed, the use of the Hall for "one-off" events such as meetings and private parties increased slightly. In an effort to raise awareness of the facilities available at the Hall we produced a promotional leaflet, hand delivered to many residents, and which now forms part of the Town Council's welcome pack for all new residents.

The major issue was the evolution of the District Council's Village Halls Energy Project launched back in June 2022 as part of its commitment to become carbon neutral by 2030. The Memorial Hall keenly supported this project and accepted an invitation to participate in an energy audit which was carried out in March 2023. The main recommendations from the audit were improvements to the insulation of the building and the installation of solar panels. Rother agreed to meet the full cost of the former and encouraged the Hall to develop a project for the latter. This required a careful assessment of the financial implications and funding options. The advantages of each option regarding the benefits to the Hall in terms of energy savings were thoroughly reviewed, including one which would have involved a third party. However, this would have required the Hall to surrender a significant part of the savings to that third party so it was agreed to make every effort to retain all the savings by managing the project "in house". Quotes were obtained which indicated that the cost would be of the order of £40,000. The Committee agreed that the Hall should contribute £5,000 towards this and that a further £5,000 could be raised from donations. In the light of this, Rother agreed in principle to make a grant of up to £15,000, leaving the Hall to find the balance. This was achieved by a successful application for a grant from the Town Council who matched Rother's offer of up to £15,000. This enabled a contract to be let and, subject to the expected approval of planning permission, the project will go ahead later this summer. The timetable for the insulation work remains under discussion.

Had he be writing this report Mike Clarke would have concluded by thanking his Committee colleagues and the staff for their patience and support. I do so on his behalf.

Peter Mills  
Acting Chairman

**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 2024**

**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



.....  
Chairman

.....  
Date: 22.7.24

Acting

**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 2024.

**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.



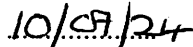
R Walsh FCCA

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 2024**

	Notes	Restricted £	Unrestricted £	Total 2024 £	2023 £
<b>Incoming Resources</b>					
<b>Income from Charitable Activities</b>					
Hire Charges		-	43,777	43,777	38,854
Cinema income		-	8,175	8,175	7,239
<b>Income from Generated Funds</b>					
Investment Income	2	-	152	152	23
Donations, legacies and similar income			1,034	1,034	3,072
<b>Total Incoming Resources</b>		<u>-</u>	<u>53,138</u>	<u>53,138</u>	<u>49,188</u>
<b>Resources Expended</b>					
Charitable Activities	3	-	49,397	49,397	48,267
Governance Costs	4	-	2,280	2,280	2,340
<b>Total Resources Expended</b>		<u>-</u>	<u>51,677</u>	<u>51,677</u>	<u>50,607</u>
Net Income/(Expenditure) for the Year		-	1,461	1,461	(1,419)
Total Funds Brought Forward		465,180	122,846	588,026	589,445
<b>Total Funds Carried Forward</b>		<u>465,180</u>	<u>124,307</u>	<u>589,487</u>	<u>588,026</u>

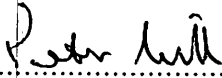
The notes on Pages 7 to 10 form part of these Financial Statements.

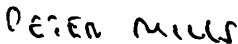
**BATTLE MEMORIAL HALL**

**BALANCE SHEET  
AS AT 31ST MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	5		577,964		578,544
Current Assets					
Debtors and Prepayments	6	4,214		3,543	
HSBC bank account		2,345		1,901	
Barclays deposit account		13,877		11,692	
Cash in hand		9		47	
		<u>20,445</u>		<u>17,183</u>	
Creditors: amounts falling due within one year	7	<u>8,922</u>		<u>7,701</u>	
Net current assets			11,523		9,482
Net Assets			<u>589,487</u>		<u>588,026</u>
Funds					
Unrestricted funds	8		124,307		122,846
Restricted funds	8		465,180		465,180
Total Charity Funds			<u>589,487</u>		<u>588,026</u>

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

 ..... Trustee

~~Mike Clarke~~ 

Date: 22.7.24

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 2024

#### 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 2024

**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 £	2023 £
Interest on deposits	-	152	152	23

**3. Charitable Activities**

	Restricted £	Unrestricted £	Total £	2023 £
Rates	-	(382)	(382)	1,512
Insurance	-	4,310	4,310	3,841
Light and heat	-	10,047	10,047	7,830
Staff wages	-	20,496	20,496	18,312
Staff pension contributions	-	262	262	212
Cinema costs	-	2,304	2,304	2,043
Maintenance	-	9,381	9,381	8,190
Major repairs/improvements	-	-	-	973
Office costs	-	1,158	1,158	1,384
Licences	-	155	155	319
Advertising	-	-	-	126
Legal and professional	-	757	757	-
Bad debts	-	-	-	124
Bank charges	-	126	126	119
Miscellaneous	-	203	203	153
Depreciation	-	580	580	3,129
	-	49,397	49,397	48,267

The Charity had 2 employees (2023 - 2)

## BATTLE MEMORIAL HALL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2024

4 Governance costs	Restricted £	Unrestricted £	Total £	2023 £
Independent examiner's fees	-	2,280	2,280	2,340

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

5 Fixed assets	Freehold Property £	Improvements to Property £	Furniture and Equipment £	Total £
<b>Cost</b>				
At 1st April 2023	102,237	470,512	37,188	609,937
Additions	-	-	-	-
At 31st March 2024	<u>102,237</u>	<u>470,512</u>	<u>37,188</u>	<u>609,937</u>
<b>Depreciation</b>				
At 1st April 2023	-	-	31,393	31,393
Charge for the year	-	-	580	580
At 31st March 2024	<u>-</u>	<u>-</u>	<u>31,973</u>	<u>31,973</u>
<b>Net book values</b>				
At 31st March 2024	<u>102,237</u>	<u>470,512</u>	<u>5,215</u>	<u>577,964</u>
At 31st March 2023	<u>102,237</u>	<u>470,512</u>	<u>5,795</u>	<u>578,544</u>

## BATTLE MEMORIAL HALL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2024

#### 6. Debtors

	2024	2023
	£	£
Hire charges	987	384
Other debtors	152	-
Prepayments and accrued income	3,075	3,159
	<u>4,214</u>	<u>3,543</u>

#### 7. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,972	4,367
Taxation and social security	74	68
Other creditors	56	54
Accruals and deferred income	2,820	3,212
	<u>8,922</u>	<u>7,701</u>

Included in the above is restricted expenditure accruals of £Nil (2023 £Nil).

#### 8. Funds

	2024	2023
	£	£
<b>Restricted</b>		
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>
<b>Unrestricted</b>		
	<u>124,307</u>	<u>122,846</u>
	<u>124,307</u>	<u>122,846</u>