

## **Mancetter Memorial Hall Report April 2020 - March 2021**

Mancetter Memorial Hall continues with its mission to provide a financially sustainable Community Centre at the heart of Mancetter. It provides people in the local area, with the opportunity to engage in a range of activities to promote health, leisure and education.

This financial year has been unprecedented in the history of the charity and like many other organisations the Hall has been unable to open for the majority of the year due to government legislation concerning Covid-19 the worldwide coronavirus pandemic.

A combination of a Covid Grant of £10,000 from North Warwickshire Borough Council and the fact that the trustees rent out part of the hall grounds to a children's nursery, has enabled the Memorial Hall to continue to survive in a difficult year for community centres.

**MANCETTER MEMORIAL HALL FUND**  
**CHARITY NUMBER 522964**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

**Screatons Ltd.**  
**Chartered Accountants**  
**Ratcliffe Road**  
**Atherstone**  
**Warwickshire**  
**CV9 1LF**

**21<sup>st</sup> May 2021**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF MANCETTER  
MEMORIAL HALL FUND**

I report on the accounts of the Trust for the year ended 31st March 2021.

Respective Responsibilities of Trustees & Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiners' Report

My examination was carried out in accordance with the General Directions given by 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 in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiners' Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The trustees wish to highlight that the Memorial Hall Fund is a charitable organisation which is run for the purposes of and in the interests of the local community. The sound financial management of the organisation will enable this role to continue to be fulfilled into the future.

*Screatons Ltd.*

Screatons Ltd.  
Chartered Accountants  
Ratcliffe Road  
Atherstone  
Warwickshire, CV9 1LF

21st May 2021

**MANCETTER MEMORIAL HALL FUND  
CHARITY NUMBER 522964  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2021**

	<b>General Fund 2021 £</b>	<b>2020 £</b>
<b><u>Incoming Resources</u></b>		
Hire of Hall	3135	15,122
Hire of Ground	12580	14,580
Tea & Chat	0	273
Grants received	10000	0
Bank Interest	64	269
<b>Total Incoming Resources</b>	<u>25,779</u>	<u>30,244</u>
<b><u>Resources Expended - Direct Charitable Expenditure</u></b>		
Wages of Caretaker, Cleaner & Secretary	-5538	-9,035
Water Rates & Refuse Collection	-1977	-2,245
Electricity	-1306	-4,436
Gas	-366	-97
Sanitation	-562	-562
Insurance	-893	-1,002
Repairs & Maintenance	-265	-2,700
Mowing Lawn	-510	-690
Postage, Printing, Advertising, Telephone & Stationery	-880	-933
Cleaning Materials	-108	-483
Miscellaneous Expenses	-39	-285
Community Donation	0	-600
Legal & Professional	-371	-804
Depreciation	-17	-23
<b>Total Resources Expended</b>	<u>-12,832</u>	<u>-23,895</u>
<b>Net Incoming Resources (2020 Net Incoming Resources)</b>	12,947	6,349
<b>Fund Balances Brought Forward</b>	<u>227,625</u>	<u>221,276</u>
<b>Fund Balances Carried Forward</b>	<u>240,572</u>	<u>227,625</u>

**MANCETTER MEMORIAL HALL FUND**  
**CHARITY NUMBER 522964**  
**BALANCE SHEET AT 31st MARCH 2021**

	Note	2021 £	2021 £	2020 £	2020 £
<u>Fixed Assets</u>	2-3		112,394		112,411
			112,394		112,411
<u>Current Assets:</u>					
HSBC Bank Plc:					
Current Account		28591		16,601	
Money Manager Account		100778		100,715	
Petty Cash		4		133	
		129,373		117,449	
<u>Current Liabilities:</u>					
Creditors		-1,195		-2,235	
<u>Net Current Assets</u>			128,178		115,214
			240,572		227,625
<u>Financed by:</u>					
General Fund			240,572		227,625

Approved by the Board of Trustees on  
on its behalf by

and signed  
Trustee.

**MANCETTER MEMORIAL HALL FUND**

**CHARITY NO: 522964**

**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 are prepared under the historical cost convention and incorporate the results of the principal activity, which is described in the director's report and which is continuing. The fundamental accounting concepts of going concern; accruals; consistency and prudence have been adopted in the preparation of the accounts in accordance with SSAP2. The company has taken advantage of the exemption in FRS 1 from the requirement to prepare a cash flow statement on the grounds that it is a small company. The recommendations set out in the Statement of Recommended Practice (SORP) published by the Charity Commissioners have been adopted in the preparation of these accounts.

1.2 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fixtures and fittings      25% reducing balance

Improvements to buildings are not depreciated.

**MANCETTER MEMORIAL FUND**  
**CHARITY NUMBER 522964**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

Page 5

2 Fixed Assets (Including assets purchased with National Lottery Funds)

	Cost less depreciation at 1/4/20 £	Addition £	Disposal £	Depreciation for the year £	Cost less depreciation at 31/3/21 £
Premises Improvement	112,343		-	0	112,343
Furniture, Fixtures, Fittings	68	-	-	17	51
	<u>112,411</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>112,394</u>

3 Of the Fixed Assets total of £112,411, £112,343 represents the original cost of improvements made to the Hall over a period of time.

**MANCETTER MEMORIAL HALL FUND**  
**CHARITY NUMBER 522964**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

**Screatons Ltd.**  
**Chartered Accountants**  
**Ratcliffe Road**  
**Atherstone**  
**Warwickshire**  
**CV9 1LF**

**21<sup>st</sup> May 2021**

## INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF MANCETTER MEMORIAL HALL FUND

I report on the accounts of the Trust for the year ended 31st March 2021.

### Respective Responsibilities of Trustees & Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s43(7)(b) of the Act, whether particular matters have come to my attention.

### Basis of Independent Examiners' Report

My examination was carried out in accordance with the General Directions given by 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 in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

### Independent Examiners' Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The trustees wish to highlight that the Memorial Hall Fund is a charitable organisation which is run for the purposes of and in the interests of the local community. The sound financial management of the organisation will enable this role to continue to be fulfilled into the future.

*Screatons Ltd.*

Screatons Ltd.  
Chartered Accountants  
Ratcliffe Road  
Atherstone  
Warwickshire, CV9 1LF

21st May 2021

**MANCETTER MEMORIAL HALL FUND  
CHARITY NUMBER 522964  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2021**

	<b>General Fund 2021 £</b>	<b>2020 £</b>
<b><u>Incoming Resources</u></b>		
Hire of Hall	3135	15,122
Hire of Ground	12580	14,580
Tea & Chat	0	273
Grants received	10000	0
Bank Interest	64	269
<b>Total Incoming Resources</b>	<b><u>25,779</u></b>	<b><u>30,244</u></b>
<b><u>Resources Expended - Direct Charitable Expenditure</u></b>		
Wages of Caretaker, Cleaner & Secretary	-5538	-9,035
Water Rates & Refuse Collection	-1977	-2,245
Electricity	-1306	-4,436
Gas	-366	-97
Sanitation	-562	-562
Insurance	-893	-1,002
Repairs & Maintenance	-265	-2,700
Mowing Lawn	-510	-690
Postage, Printing, Advertising, Telephone & Stationery	-880	-933
Cleaning Materials	-108	-483
Miscellaneous Expenses	-39	-285
Community Donation	0	-600
Legal & Professional	-371	-804
Depreciation	-17	-23
<b>Total Resources Expended</b>	<b><u>-12,832</u></b>	<b><u>-23,895</u></b>
<b>Net Incoming Resources (2020 Net Incoming Resources)</b>	<b>12,947</b>	<b>6,349</b>
<b>Fund Balances Brought Forward</b>	<b><u>227,625</u></b>	<b><u>221,276</u></b>
<b>Fund Balances Carried Forward</b>	<b><u>240,572</u></b>	<b><u>227,625</u></b>

**MANCETTER MEMORIAL HALL FUND  
CHARITY NUMBER 522964  
BALANCE SHEET AT 31st MARCH 2021**

	Note	2021 £	2021 £	2020 £	2020 £
<u>Fixed Assets</u>	2-3		112,394		112,411
			<u>112,394</u>		<u>112,411</u>
<u>Current Assets:</u>					
HSBC Bank Plc:					
Current Account		28591		16,601	
Money Manager Account		100778		100,715	
Petty Cash		4		133	
		<u>129,373</u>		<u>117,449</u>	
<u>Current Liabilities:</u>					
Creditors		<u>-1,195</u>		<u>-2,235</u>	
<u>Net Current Assets</u>			128,178		115,214
			<u>240,572</u>		<u>227,625</u>
<u>Financed by:</u>					
General Fund			<u>240,572</u>		<u>227,625</u>

Approved by the Board of Trustees on  
on its behalf by

and signed  
Trustee.

**MANCETTER MEMORIAL HALL FUND**

**CHARITY NO: 522964**

**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 are prepared under the historical cost convention and incorporate the results of the principal activity, which is described in the director's report and which is continuing. The fundamental accounting concepts of going concern; accruals; consistency and prudence have been adopted in the preparation of the accounts in accordance with SSAP2. The company has taken advantage of the exemption in FRS 1 from the requirement to prepare a cash flow statement on the grounds that it is a small company. The recommendations set out in the Statement of Recommended Practice (SORP) published by the Charity Commissioners have been adopted in the preparation of these accounts.

1.2 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fixtures and fittings      25% reducing balance

Improvements to buildings are not depreciated.

**MANCETTER MEMORIAL FUND**  
**CHARITY NUMBER 522964**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st MARCH 2021**

Page 5

2 Fixed Assets (Including assets purchased with National Lottery Funds)

	Cost less depreciation at 1/4/20 £	Addition £	Disposal £	Depreciation for the year £	Cost less depreciation at 31/3/21 £
Premises Improvement	112,343		-	0	112,343
Furniture, Fixtures, Fittings	68	-	-	17	51
	<u>112,411</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>112,394</u>

3 Of the Fixed Assets total of £112,411, £112,343 represents the original cost of improvements made to the Hall over a period of time.