

WARDINGTON MEMORIAL HALL

ACCOUNTS FOR YEAR ENDED 31st MARCH 2023

MANAGEMENT ACCOUNT (Operating Account)

		2022/2023		2021/2022		2020/2021		2019/2020	
		£	£	£	£	£	£	£	£
INCOME	Hire of Hall	12,427.59		9,876.34		2,105.74		9,622.22	
	Hire of Tables, Chairs, etc	39.64		29.64		29.64		35.04	
	Events	671.00		0.00		0.00		0.00	
	Monies transferred from Capital Account	2,575.00							
	Grant /Donations	0.00		10,667.00		20,707.83		0.00	
			15,713.23		20,572.98		22,843.21		9,657.26
EXPENDITURE	Water	151.00		524.82		150.24		619.40	
	Electricity	1,874.05		1,611.02		709.51		1,414.95	
	Insurance	1,000.67		882.09		828.75		816.58	
	Council Rates	220.16		224.88		0.00		0.00	
	Repairs (plumbing/tiolets)	187.14		236.14		59.73		684.32	
	Repairs (Light Bulbs)	49.07		241.15		0.00		0.00	
	Repairs (decoration)	0.00		1,525.00		0.00		0.00	
	Repairs external Patio/Garden area	4,325.00		0.00		0.00		0.00	
	Repairs to Blids	143.53		0.00		0.00		0.00	
	Step Ladder	0.00		27.49		0.00		0.00	
	Swing bins	0.00		26.90		0.00		0.00	
	Maintenance Contracts/alarm/light/fire/Chubb	373.51		828.13		353.40		327.84	
	Electrical Testing Certificate every 5 years	216.00		0.00		0.00		0.00	
	PAT Testing Annual basis	86.40		0.00		0.00		0.00	
	Cleaning	1,744.24		2,500.52		1,675.15		1,401.44	
	WiFi	325.20		316.80		274.78		781.93	
	Events	406.50		0.00		0.00		0.00	
	Sundries	326.59		17.99		0.00		101.49	
	Cleaning goods	253.22		414.84		541.27		96.34	
	Fire Equipment	0.00		0.00		0.00		44.26	
	First Aid Equipment	20.37		0.00		0.00		32.12	
	Office Equipment	0.00		0.00		69.80		18.89	
	Kitchen cutlery	0.00		0.00		0.00		23.50	
	Glass boxes & Glasses	234.86		100.74		0.00		78.90	
	Window cleaner	0.00		75.00		25.00		50.00	
	HallMaster (booking & Invoices system)	226.80		212.40		212.40		411.40	
	Oxford Community First	50.00		50.00		50.00		50.00	
	Locks	48.00		6.91		0.00		95.08	
			12,262.31		9,822.82		4,950.03		7,048.44
OPERATING SURPLUS/(DEFICIT)			3,450.92		10,750.16		17,893.18		2,608.82
Less: Transfer to Capital Account			0.00		-10,667.00		-15,707.83		0.00
NET SURPLUS/(DEFICIT)			3,450.92		83.16		2,185.35		2,608.82
OPERATING ACCOUNT FUND at 1st APRIL 2022			5,175.68		5,092.52		* 2,907.17		297.00
*This figure adjusted to accommodate -£1.35 rounding error in 2019-2020									
Petty cash balance reduction									
OPERATING ACCOUNT FUND at 31st MARCH 2023			8,626.60		5,175.68		5,092.52		2,905.82

CAPITAL ACCOUNT

2022/2023

2021/2022

2020/2021

2019/2020

£

£

£

£

£

£

£

£

INCOME	Grants	0.00		10,667.00		15,707.83	-
	Fundraising Events	0.00		0.00		250.00	-
	Interest	0.00		0.00		-	-
	Gift Aid	0.00		0.00		-	-
	Sundry Income	0.00		0.00		-	-
			0.00	10,667.00		15,957.83	-
EXPENDITURE	Professional Fees	2,295.00		660.00		840.00	-
	Open Meeting	0.00		0.00		90.00	-
	* Purchase of Microwave	0.00	*	59.99		-	227.88
	Fixtures & Fittings	0.00		0.00		0.00	0.00
	Repairs to Patio/path	2,575.00		0.00		0.00	0.00
	Roof repairs	5,220.00		0.00		0.00	0.00
	CDC Planning application	462.00		0.00		0.00	0.00
	Land Registry - Fees	0.00		0.00		-	367.52
	Additional Insurance	0.00		28.00		0.00	0.00
			-10,552.00	-747.99		930.00	595.40
SURPLUS/DEFICIT		-10,552.00		9,919.01		15,027.83	-595.40
	Transfer from/to Management Account	0.00		0.00		-	-
NET SURPLUS/DEFICIT		-10,552.00		9,919.01		15,027.83	-595.40
CAPITAL ACCOUNT FUND at 1st APRIL 2022		33,528.67		23,609.66		8,581.83	9,177.23
CAPITAL ACCOUNT FUND at 31st MARCH 2023		22,976.67		33,528.67		23,609.66	8,581.83

BALANCE SHEET

		2022/2023		2021/2022		2020/2021		2019/2020	
		£	£	£	£	£	£	£	£
ASSETS	Operating Fund	8,626.60		5,175.68		5,092.52		2,905.82	
	Capital Fund	22,976.67		33,528.67		23,609.66		8,581.83	
	Deposits and advance fees held	1,113.20		1,702.47		250.00		750.00	
			32,716.47		40,406.82		28,952.18		12,237.65
REPRESENTED BY	Cash at Bank	32,686.95		40,377.30		28,917.30		12,202.77	
	Cash in Hand	29.52		29.52		34.88		34.88	
			32,716.47		40,406.82		28,952.18		12,237.65

ACCOUNTING POLICIES

MANAGEMENT ACCOUNT: This Account records all transactions related to income and expenditure in respect of the community activities of the Memorial Hall building.

CAPITAL ACCOUNT: This Account acts as a Reserve Account receiving and holding grants, donations, fund raising and similar income for long term development and improvement of the capital assets, furnishings and equipment of the Memorial Hall and other assets owned by the Trustees. It also acts as a reserve revenue account to provide operating funds if required.

BALANCE SHEET: The inventory of fixed assets, furnishings and equipment vested in the Trustees is not valued. Maintenance of furnishings is dealt with on a replacement basis in the Accounts.