

**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2009**

Registered number: 00035470



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**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**

P S Hodgson  
D J G Pearce  
P D Kay  
T Fishwick  
A Little  
I M Hewetson  
J Coward  
L J Ayres  
D A Broughton  
T King  
M P Lindridge  
A Bell  
K Godfrey  
J R Monk  
A Stevenson

**COMPANY SECRETARY**

J Coward

**COMPANY NUMBER**

00035470

**REGISTERED OFFICE**

Raby Road  
Hartlepool  
TS24 8AH

**ACCOUNTANTS**

Horwath Clark Whitehill (North East) LLP  
Chartered Accountants  
Oakland House  
40 Victoria Road  
Hartlepool  
TS26 8DD

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**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

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**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2009**

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The directors present their report and the financial statements for the year ended 31 December 2009

**PRINCIPAL ACTIVITIES**

The company's principal activity continues to be the provision of recreational facilities for members

**DIRECTORS**

The directors who served during the year were

P S Hodgson  
D J G Pearce  
P D Kay  
T Fishwick  
A Little  
I M Hewetson  
J Coward  
L J Ayres  
D A Broughton  
T King  
M P Lindridge  
A Bell (appointed 15 December 2009)  
K Godfrey (appointed 20 November 2009)  
J R Monk (appointed 25 August 2009)  
A Stevenson (appointed 18 July 2009)

The directors had no interest in the share capital of the company

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

This report was approved by the board on X 25<sup>th</sup> May 2010 X and signed on its behalf

X P S Hodgson X

**P S Hodgson**  
Director

## WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED

### ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED


In accordance with our engagement letter dated 19 April 2007, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Income and Expenditure account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2009 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



**Horwath Clark Whitehill (North East) LLP**

Chartered Accountants

HARTLEPOOL

Date

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WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED

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INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2009

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	Note	2009 £	2008 £
<b>TURNOVER</b>	1	<b>36,666</b>	<b>32,568</b>
Cost of sales		<b>(18,928)</b>	<b>(15,176)</b>
<b>GROSS SURPLUS</b>		<b>17,738</b>	<b>17,392</b>
Administrative expenses		<b>(34,307)</b>	<b>(37,414)</b>
Other operating income		<b>44,093</b>	<b>39,249</b>
<b>OPERATING SURPLUS</b>	2	<b>27,524</b>	<b>19,227</b>
Interest receivable		<b>58</b>	<b>110</b>
Interest payable		<b>-</b>	<b>(33)</b>
<b>SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>27,582</b>	<b>19,304</b>
Tax on surplus on ordinary activities		<b>-</b>	<b>-</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	8	<b>27,582</b>	<b>19,304</b>

The notes on pages 5 to 7 form part of these financial statements

**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**  
**REGISTERED NUMBER: 00035470**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2009**

	Note	£	2009	£	£	2008	£
<b>FIXED ASSETS</b>							
Tangible fixed assets	4			108,045			115,446
<b>CURRENT ASSETS</b>							
Stocks		4,443				2,938	
Debtors	5	131				767	
Cash at bank and in hand		37,822				5,426	
			<u>42,396</u>			<u>9,131</u>	
<b>CREDITORS: amounts falling due within one year</b>	6	<b>(3,204)</b>				<b>(4,922)</b>	
<b>NET CURRENT ASSETS</b>				<u>39,192</u>			<u>4,209</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u>147,237</u>			<u>119,655</u>
<b>CAPITAL AND RESERVES</b>							
Called up share capital	7			15,450			15,450
Building fund reserve	8			31,806			-
Income and expenditure account	8			99,981			104,205
<b>SHAREHOLDERS' FUNDS</b>				<u>147,237</u>			<u>119,655</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2009 and of its profit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

X      25<sup>th</sup> May 2010      X

P S Hodgson      X      P. S. Hodgson      X  
 Director

The notes on pages 5 to 7 form part of these financial statements

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**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1.2 Turnover**

Turnover comprises amounts receivable in respect of sales made by the company

**1.3 Tangible fixed assets and depreciation**

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

Freehold land and buildings	-	2% straight line
Fixtures & Fittings	-	25% reducing balance
Refurbishment work	-	5 to 7 years straight line

**1.4 Other operating income**

Other operating income comprises income from recreational activities and contributions to expenses from lodges

**1.5 Stocks**

Stocks are stated at the lower of cost and net realisable value. Cost represents the purchase cost on a first in, first out basis

**1.6 Taxation**

Corporation tax is charged on interest received and net rental income at the appropriate rate

**1.7 Other reserves**

Transfers to the building fund reserve are set aside on an annual basis at the directors discretion to meet any future contingencies that may arise

**2. OPERATING SURPLUS**

The operating surplus is stated after charging

	<b>2009</b>	<i>2008</i>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned by the company	<b>12,619</b>	<i>11,080</i>



**WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

**3. DIRECTORS' REMUNERATION**

	2009 £	2008 £
Aggregate emoluments	<u>500</u>	<u>500</u>

**4. TANGIBLE FIXED ASSETS**

	Freehold land and buildings £	Fixtures, fittings and refurbishment costs £	Total £
<b>Cost</b>			
At 1 January 2009	92,450	237,800	330,250
Additions	-	5,218	5,218
At 31 December 2009	<u>92,450</u>	<u>243,018</u>	<u>335,468</u>
<b>Depreciation</b>			
At 1 January 2009	16,120	198,684	214,804
Charge for the year	1,851	10,768	12,619
At 31 December 2009	<u>17,971</u>	<u>209,452</u>	<u>227,423</u>
<b>Net book value</b>			
At 31 December 2009	<u>74,479</u>	<u>33,566</u>	<u>108,045</u>
At 31 December 2008	<u>76,330</u>	<u>39,116</u>	<u>115,446</u>

**5. DEBTORS**

	2009 £	2008 £
Other debtors	<u>131</u>	<u>767</u>

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WEST HARTLEPOOL MASONIC HALL COMPANY LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2009

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6 CREDITORS:

Amounts falling due within one year

	2009 £	2008 £
Trade creditors	1,567	1,126
Social security and other taxes	-	904
Other creditors	1,637	2,892
	<u>3,204</u>	<u>4,922</u>

7. SHARE CAPITAL

	2009 £	2008 £
<b>Allotted, called up and fully paid</b>		
3,090 Ordinary shares of £5 each	<u>15,450</u>	<u>15,450</u>

8. RESERVES

	Building fund reserve £	Income and expenditure account £
At 1 January 2009		104,205
Surplus for the year		27,582
Transfer between Building fund reserve and Income and expenditure account	31,806	(31,806)
At 31 December 2009	<u>31,806</u>	<u>99,981</u>