

Registered Charity Number 1077992



East Dean and Friston Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 March 2022

East Dean and Friston Village Hall Trust
Annual Report and Accounts for the year ended 31 March 2022

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East Dean and Friston Village Hall Trust

Annual Report for the year ended 31 March 2022

Legal and administrative information

Legal Status

The Trust is a Registered Charity – number 1077992, established by a charitable trust deed on 1 July 1999.

Objects

The provision of a village hall for the use of the inhabitants of the Parish of East Dean and Friston.

Additional information

The Hall was built and equipped using funds provided by East Dean and Friston Parish Council, the East Dean and Friston Fundraising Trust and with National Lottery and other grants.

The Trust meets the cost of insuring the Hall and its contents and of providing Trustee Indemnity cover.

Management Committee and Trustees

The following Trustees held office during the year ended 31 March 2022:

William Hallett - <i>Chairman</i>	Lesley d'Urso - <i>Appointed 9 February 2022</i>
Vivienne Lester - <i>Honorary Secretary</i>	Niki Elliot * - <i>Resigned 28 September 2021</i>
Martyn Fletcher * - <i>Honorary Treasurer</i>	Mike Keller - <i>Resigned 28 September 2021</i>
Stephanie Jane Carter	Paul Seeley - <i>Appointed 27 July 2021</i>
Tony Deadman	Jo Taylor
Michael Delaney	Pamela Wigmore - <i>Resigned 28 September 2021</i>

The members of the management committee are either appointed by the organisation nominating them or elected annually by the community. Elected members are indicated by an asterisk (*).

Trustee for the Charity

Under the Trust Deed, the East Dean and Friston Parish Council holds the legal, leasehold title to the Hall as Custodian Trustee on behalf of the Charity.

Principal Address

Village Hall
Village Green Lane
East Dean
Eastbourne, BN20 0DR

Registered charity number

1077992

Independent Examiner

Alastair Towler BFP ACA DChA
Plummer Parsons
Chartered Accountants
18 Hyde Gardens
Eastbourne, BN21 4PT

Bankers

Barclays Bank plc
Market Street,
Hailsham, BN27 2AB

Fund managers

CCLA Investment Management Limited
Senator House, 85 Queen Victoria Street
London, EC4V 4ET

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2022

The Trustees present their Annual Report and Accounts for the year ended 31 March 2022.

Review of Activities

The Village Hall continues to operate efficiently and to a high standard under the control of the Committee of Trustees, the Hall Manager and the Team Assistant.

The last year continued to be dominated by Covid lock downs and has been a real challenge for the Trustees and Hall Management. Many hours of work went into adapting Hire Agreements, Risk Assessments, Special Conditions and the like to ensure compliance with mandatory and advisory government restrictions only for them to be changed, in some instances a matter of a few days later. Compliance also required us to provide sanitiser stations and put up a seemingly endless volume of posters. These again, were frequently changed from one week to another.

The Trustees met formally on four occasions during the year to direct the operation of the Hall, review the financial position and consider future plans.

Over the last few months it has been good to see the regular clubs and societies returning to recommence their activities. Inevitably, there have been one or two clubs who have decided, at least for the time being, not to continue.

Community events such as Morning Coffee, Afternoon Tea and the Village Lunch have all started up again. These provide a wonderful opportunity to meet up with old friends, make new and enjoy the wares on offer at a very reasonable price! Not, of course, forgetting the Village Market which is a wonderful asset for the VHT and has given a focal point during the various lock-downs as well as providing a source of essential supplies from time to time.

Since April 2020, we have had a substantial reduction in hire income. We have, however, availed ourselves of all the government grants to support us. We have reduced spending as much as possible and, even in the present financial climate, the Trustees have been able to freeze the hire charges for this current year to help our regular clubs and societies to get back on their feet.

I am pleased to say a full programme of community events has now commenced; these include Bingo, Quiz Evenings, Film shows (matinees and evening shows) and much more. Please keep an eye on the notice boards around the Village which will show what is coming up to entertain you!

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2022

Financial Performance

The Financial statements are included at pages 7 to 9.

Whilst activity this year was muted in comparison to pre-covid levels by Government restrictions and an understandable reticence for social gatherings, it was significantly better than 2020/21. Hall hire income amounted to £37,924, compared to £3,517 the previous year and gross cash receipts, including Government Grants and furlough receipts amounted to £57,088 (2021: £26,668). Expenditure directly related to activity was reduced where possible, totalling £36,178 (2021: £36,424). The Trust successfully applied for Covid support grants totalling £14,667, supporting the generation of a cash surplus for the year of £20,910 (2021: deficit of £9,756). Volunteers were able to revive Community Event activity including regular afternoon teas and a couple of quiz nights which made an excellent contribution of over £1,600.

Cash balances at the year-end amounted to £93,514 (2021: £72,604). It is the Trust's policy to hold funds not immediately required, in an interest bearing deposit fund.

The Trust operates a policy of holding cash reserves generally no greater than the annual gross expenditure, although the Trust currently operates with cash reserves comfortably above this level. The Trust is well positioned to sustain its objectives over the long term. There is an increased likelihood of cash deficits over the coming years as the costs of maintaining and investing in the fabric of the Hall increase. A review is undertaken annually taking account of the need to maintain the Hall to a high standard. The repair and operation of the Hall is under constant review.

The need to sustain the fabric of the building will inevitably require regular, but modest increases in hire fees. The current healthy funding position has enabled hire rates to be frozen for the 2022/23 year, despite inflationary pressure on energy and overhead costs. The pricing structure continues to subsidise local organisations at below cost rates.

The Trustees have not identified any uninsured major risks to which the Charity is exposed.

Public Benefit

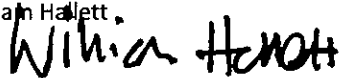
As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit, the sustainable delivery of which forms a key objective in their stewardship and management of the Hall. The Trustees maintain the Hall to an excellent standard, and aim to provide affordable hire rates to users of the Hall, whilst carefully monitoring and controlling operating and maintenance costs to ensure cash reserves remain adequate. The Trustees remain confident that they are compliant with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore innovative ways of providing the required benefits.

Acknowledgements

Another challenging year, the guidance published by ACRE (Action with Communities in Rural England) in dealing with the consequences of the pandemic has been invaluable. I would also like to thank Tina for her stoicism and tenacity in supporting the efficient operation of the Hall throughout.

Finally, many thanks to the Trustees for their support. Likewise to John and Rebecca.

William Hallett


Chairman

Dated: 28 June 2022

East Dean and Friston Village Hall Trust
Independent Examiner's Report
to the Trustees of East Dean and Friston Village Hall Trust

I report to the Members of the Management Committee on my examination of the accounts of East Dean and Friston Village Hall Trust for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

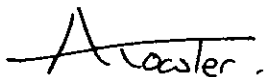
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records.

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.



Alastair Towler BFP ACA DChA, Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 30 June 2022.

East Dean and Friston Village Hall Trust

Receipts and Payments Account for the year ended 31 March 2022

	Notes	2022 £	2021 £
Income			
Hall hire	1	37,924	3,517
Donations received, including gift aid		541	1,164
Interest from funds on deposit		27	81
		<u>38,492</u>	<u>4,762</u>
Community fundraising events income		1,847	-
Government Grants - Covid Job Retention Scheme		2,082	2,475
Government Grants - Covid Support		14,667	19,431
Total income		<u>57,088</u>	<u>26,668</u>
Expenditure			
Staff costs		15,008	14,465
Pension contributions		372	369
		<u>15,380</u>	<u>14,834</u>
Premises and facilities			
Rent		-	-
Rates		538	-
Utilities		3,975	4,535
Cleaning		2,517	1,840
Garden and landscaping		920	1,129
Equipment Expensed		758	85
Repairs and maintenance		7,033	9,723
		<u>15,741</u>	<u>17,312</u>
Administration			
Printing, postage and stationery		374	95
Licences and subscriptions		1,884	481
Insurance		1,432	1,431
Independent examination & other professional fees		-	1,014
Website		926	893
Charitable donations made		-	-
Sundry		214	129
		<u>4,830</u>	<u>4,043</u>
Total expenditure, excluding fundraising		35,951	36,189
Community fundraising events expenditure		227	235
Total expenditure		<u>36,178</u>	<u>36,424</u>
Cash surplus/(deficit) for the year		<u>20,910</u>	<u>(9,756)</u>
Opening Cash Balances 1 April		<u>72,604</u>	<u>82,360</u>
Closing Cash Balances 31 March		<u>93,514</u>	<u>72,604</u>

East Dean and Friston Village Hall Trust
Statement of Assets and Liabilities at 31 March 2022

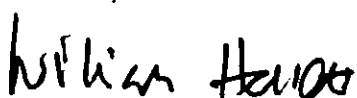
	Notes	2022 £	2021 £
Cash Funds			
CCLA interest bearing Money Market fund		63,777	63,750
Barclays current account		29,737	8,854
Cash in hand		-	-
As per Receipts and Payments Account		93,514	72,604
		2022 £	2021 £
Other Current Assets and Liabilities			
Debtors and prepayments		3,034	232
Stock		-	52
Creditors and accruals	3	(9,666)	(3,534)
Donation in 2015 held for future maintenance	4	(5,434)	(10,000)
Net Current Liabilities		(12,066)	(13,250)

The decrease in net current liabilities shown above of £1,184 (2021: increase of £1,239) is shown for information only and is not included in the receipts and payments account.

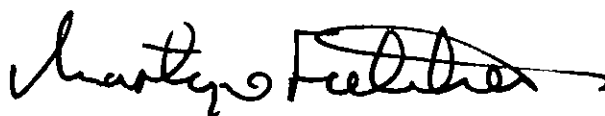
	2022 £	2021 £
Assets retained for the Charity's own use		
Leasehold land and buildings at cost	458,445	458,445
Net book value on depreciated cost basis	374,228	377,896
 Furniture, fixtures and fittings at cost	 63,138	 63,138
Net book value on depreciated cost basis	2,973	3,498

The net book values above are stated on the basis that the village hall and the land on which it stands are written off on a straight line basis over 125 years, being the period of the leasehold interest and that furniture, fixtures and fittings are written off over their anticipated useful life on the reducing balance basis, unless such assets have previously been expensed.

The financial statements on pages 7 - 9 were approved by the Trustees on 28 June 2022 and signed on their behalf by:



William Hallett - Trustee



Martyn Fletcher - Hon Treasurer

East Dean and Friston Village Hall Trust

Notes to the Accounts for the year ended 31 March 2022

1. Basis of Accounting

a) In accordance with Charity Commission Regulations, the Trust is not required to prepare accounts on the Accruals Accounting basis as the Trust's gross income falls below the minimum level required. These accounts have therefore been prepared on the Receipts and Payments basis. This method of reporting takes account of the movement in cash balances only and does not include changes to other net current assets and liabilities which would otherwise have a material impact on the financial results. In viewing the accounts due attention should therefore be given to the working capital analysis shown on page 8.

b) Cash received in respect of hall hires, including advances and refundable deposits, is recognised as Hall Hire Receipts when the cash is received.

c) Receipts and payments in respect of community events are recognised in the accounts when the cash is received or paid.

d) Other payments are recognised in the accounts when payment is made.

e) Grants applied for, donations and legacies, and any Income Tax refunds on deeds of covenant and gift aid donations are recognised in the accounts when received.

2. Investment policy and objectives

The Trust has no long term investments. Cash balances are held in money-market and deposit accounts.

3. Creditors and accruals

	2022	2021
	£	£
Amounts received in advance for future events	5,762	2,348
Accruals	3,904	1,186
	<u>9,666</u>	<u>3,534</u>

4. Donation in 2015 held for future maintenance

	2022	2021
	£	£
Original donation brought forward	10,000	10,000
Applied in year - New boiler installation	(4,566)	-
	<u>5,434</u>	<u>10,000</u>

5. Trustees

During the year ended 31 March 2022 there were no transactions with related parties (2021: none). None of the Trustees received any remuneration for their services to the Trust during the year. (2021: Nil).

Included within the Receipts and Payments account on page 7 are various payments totalling £1,782 made during the course of the year ended 31 March 2022 to 5 Trustees (2021: £562 to 5 Trustees) as reimbursement of expenditure wholly and necessarily incurred in the running of the hall.

	2022	2021
	£	£
Premises and facilities	1,225	153
Administration	282	174
Community fundraising events expenditure	275	235
	<u>1,782</u>	<u>562</u>