

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**KIRKNEWTON VILLAGE HALL TRUST**

I report on the Income & Expenditure of the Trust for the year ended 31<sup>st</sup> January 2023.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- State whether particular matters have come to my attention.


**Basis of independent examiner's report**

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 represent a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's 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 section 130 of the 2011 Act;
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) To which, in my opinion, attention should be drawn on order to enable a proper understanding of the accounts to be reached.

Name: Denis Mullan FCA 

Date: 25 March 2023

Address: Kirknewton House  
Wooler  
Northumberland  
NE71 6XF

# KIRKNEWTON VILLAGE HALL TRUST

## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023**

<b>Receipts (£)</b>		<b>2023</b>		<b>2022</b>
<b>Non-Recurring – receipts</b>				
Grant (Covid / Omicron)	2667.00		8000.00	
N PowerGrid compensation	490.00		-	
Lottery grant	37500.00		-	
<b>Subtotal – non-recurring receipts</b>		<b>40657.00</b>		<b>8000.00</b>
<b>Recurring - receipts</b>				
Internal hiring	3444.00		1195.79	
External hiring	1406.00		1230.00	
KVHT Events	693.70		449.21	
<b>Subtotal – recurring receipts</b>		<b>5543.70</b>		<b>2875.00</b>
<b>Total Receipts</b>		<b>46200.70</b>		<b>10875.00</b>
<b>Payments (£)</b>				
<b>Non-Recurring – payments</b>				
Table tennis table	-		359.00	
New washroom facilities	33840.00		-	
Survey – drawings – lottery application	-		650.00	
<b>Subtotal – non-recurring payments</b>		<b>33840.00</b>		<b>1009.00</b>
<b>Recurring – payments</b>				
Insurance	871.59		799.49	
Electricity	944.55		131.02	
Water rates	294.00		250.00	
Cleaner's expenses & janitorial supplies	1426.14		1000.09	
Licences	209.20		161.73	
Repairs & renewals	1546.28		313.80	
Sundry	306.69		399.06	
5 yearly electrical inspection & upgrades to fire signage	-		1728.87	
KVHT Events	271.81		204.32	
<b>Subtotal – recurring payments</b>		<b>5870.26</b>		<b>4988.38</b>
<b>Total payments</b>		<b>39710.26</b>		<b>5997.38</b>
Receipts less payments		6490.44		4877.62
Opening bank current account		30751.88		25874.26
<b>Closing bank current account</b>		<b>37242.32</b>		<b>30751.88</b>



**Kirknewton Village Hall Trust**

**Registered Charity - 1078303**

**Trustees Annual Report for the period 1<sup>st</sup> February 2022 to 31<sup>st</sup> January 2023**

**Objective and Activities**

Our charity exists to provide a village hall for the use of the inhabitants of the parish of Kirknewton and the surrounding area without distinction of political, religious, or other opinions, including use for 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 and visitors to the area.

**Achievements and Performance**

This time last year we were talking about a major upgrade to our toilets and worrying about the expense of it all. The new toilets were installed in August 2022 at a cost of £33,840. They look lovely and should keep us going for at least the next 20 years and we are regularly getting positive comments from satisfied users. The number of walkers in our area has increased, but we also seem to have an increase in the number of people stopping off just to use the toilets. We are currently in receipt of an annual grant of £500 from Northumberland County Council which will help to offset the cost of cleaning and supplies, but we will need to keep our costs under review.

Other upgrades completed just after our year end included a new front door and fire exit doors at a cost of £13,420. These were all getting rather hard up after 20 years of regular use and were becoming difficult to open and close properly. The new doors will make our hall a bit less draughty and greatly improve the look of our building. Our bar area has also been modified post year end at a cost of £7,692, with new sinks and a second hatch to serve our small meeting room. This should help with service for smaller functions where the main hall is just too large a space.

Next on our list of improvements is to tidy up our storage rooms and try to make more efficient use of them. We have a lot of unused room in our lofts and roof spaces, but we need to find an easier way to access them. We also need a fresh coat of paint in the main hall, and a tidy up and modernisation of our foyer area would, I am sure, make it more welcoming.

We have been in discussion over the past year with Kirknewton parish council and other organisations about the potential use of our hall as an emergency centre in event of a local emergency such as flooding, widespread power cuts etc. The PC have been provided with a generator, presently stored in our storeroom which can provide backup power if needed. Several residents have had training which means our community is now much better prepared if such an event should occur.

Regular hall users still include archery, badminton, and table tennis. The art group sadly folded last year. Walking, netball, and indoor bowling are currently in abeyance, awaiting new organisers. These local groups are not only our main source of income, but they are also our main reason for being here – we are here to support our community and help keep everyone connected. We also run regular village pub nights which are a great way to meet our neighbours.

There are still plenty of spaces in the bookings calendar for other events. Our hall is for the use and benefit of our local community, but the money to fund it very often comes from outside bookings: weddings, parties, meetings etc. To that end we need to get out there and sell the hall, both in person and on-line - social media seems to be where everyone does business these days. To that end we have a new improved website presence which is receiving favorable reviews.

Thanks again to our committee for all their hard work over the past year. Many of our volunteers contribute a lot of (unpaid) hours to Village Hall work and without them it would be impossible for what is, in essence, really a small business to function properly. Thanks also to everyone else who has helped in any way to support us during the last couple of very unusual (covid) years. We are always on the lookout for new willing volunteers to join our committee – or, if that's not for you, we are just happy for you to help in any way you can, plus we are always receptive to new suggestions.

### **Reserves Policy**

Reserves are defined by the Charity Commission as the resources the charity has or can make available to spend for any or all the charity's purposes once it has met its commitment and covered other planned expenditure. There are two types of reserves - "unrestricted" which are held to offset risks and "restricted" which are raised or held for future specific purposes. KVHT does not have any restricted funds currently. The following are considered when planning for the level of reserves.

Unrestricted reserves for cash flow and emergencies:

We consider it prudent to maintain a reserve of between a minimum of £8,000 (equivalent to at least 12 months annual expenditure based on an average of the past 5 years expenditure) and a maximum of £12,000 (equivalent to 18 months annual expenditure based on an average of the past 5 years expenditure). This will be maintained to cover any negative cashflow and emergencies (heating breakdown, building repairs etc.). This ensures our facilities are maintained in good condition for the benefit of all hall users and to maintain the conditions of our insurance policy and premises licence. The policy is reviewed annually.

Colin Martin  
Chairman  
15<sup>th</sup> May 2023