

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
St Catherine's Village Hall Limited

A J Bennewith FCA, FCPA, FFA, FFTA,
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for the Year Ended 31 December 2021

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Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's object is to provide a public benefit in the form of "a village hall for the use of the inhabitants of St Catherine's, Guildford 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 for the said inhabitants".

Access for the disabled, including toilet accommodation, is accommodated on a 'best fit' basis as far as the hall construction has allowed. The Hall holds licences for a variety of licensable entertainments under a Premises Licence together with TheMusicLicence for live music. The trustees are always mindful of their obligation to hire the Hall principally for the benefit of groups or individuals from the St Catherine's community, but it is nonetheless feasible for it to be used frequently by others from a wider area of Guildford and the surrounding district.

The aim has been to set hire charges at rates which are lower than the local average to encourage community use. When they consider that a wider public benefit would be served by doing so, the trustees will allow the use of the Hall at a reduced or nil charge. The trustees encourage comments from the Hall's users at any time with occasional reviews with regular hirers to monitor their experience.

The trustees have complied with their duty to have due regard to public benefit when making decisions and exercising any powers or duties.

ACHIEVEMENT AND PERFORMANCE

The COVID 19 pandemic, which impacted for nine months of 2020, continued for the entire twelve months of 2021. Specific Tier 4 restrictions on community halls preventing any activity persisted until mid-2021, but many users remained very cautious thereafter. Sporadic usage in the final quarter took the number of bookings for the year to 144, similar to 2020 but significantly below the 500 plus bookings in each of the previous six years.

COVID Compliance for the Hall remained the priority. Considerable work was undertaken to adapt the Conditions of Hire with Special Conditions specific to the pandemic, particularly as regulations changed in the second half of the year.

Certain remedial structural work identified in the past was successfully carried out. A number of residual requirements remain in abeyance pending a more reliable income flow.

Notwithstanding the limited usage caused by the COVID 19 pandemic, it should be recognised that the Hall continues to be perceived as an attractive community asset, as well as providing concrete benefits to the users of the facilities offered.

No detailed record is kept of the cumulative time given to Hall affairs by the trustees or others, but it is estimated on average to be in excess of 35 hours per week.

Report of the Trustees
for the Year Ended 31 December 2021

FINANCIAL REVIEW

For the year ended 31 December 2021, income of £5,992 constituted a 23% fall on 2020, reflecting the limited availability/closure of the Hall for most of the year. This level of income was some 77% down on the pre-COVID 19 period of 2019. Income was supplemented by £21,400 awarded under the Government's Closed Business Lockdown Payment, various Local Restriction Support Grants and the Restart Grant. In addition and subsequent to the year end, £2,667 was received by way of an Omicron Hospitality and Leisure Grant relating to 2021.

The availability of Government funding enabled us to complete a number of remedial improvements so expenditure more than doubled to £22,036, while still allowing for a £8,023 surplus to be retained.

This strengthened total funds to £68,789, still a strong cash position given the circumstances.

Since the Company's formation, the trustees have sought to create a reserve that would allow them to fund a series of significant improvements to the Hall's facilities and at the same time provide a cushion against unforeseen events. In particular, the trustees are mindful that the age and construction of the Hall are such that, despite their best efforts at preventive maintenance, a serious defect could become apparent at any time. They could therefore be faced with a large, unplanned expenditure at very short notice. To gauge the reserve appropriate for this, the trustees reviewed during the year both the overall financial trends affecting the Company and the potential costs of possible repairs. The impact of the COVID-19 restrictions would have led to a deficit in 2021 but for the grant received. The impact in 2022 is likely to continue. A strict monitoring of cash flow continues to be in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by the Memorandum and Articles of Association of the Company, dated 9 September 2002, which set out its objects and powers and define the duties and powers of the trustees. For the proper conduct and management of the Charity, the trustees are empowered to make such other rules and byelaws as they think fit. The trustees are elected by the Annual General Meeting of the Company, the two longest-serving trustees retiring by rotation each year. New trustees are sought by personal approach within the St Catherine's area, taking account of skills, experience and evidence of involvement in and commitment to the local community. One of the trustees is nominated by the St Catherine's Village Association, this nominee during 2021 being Mr G. Vincent. There is a similar provision in the Company's Articles for a second trustee to be nominated by the St Catherine's Women's Institute but as this branch of the Women's Institute has been disbanded for some years, this position remains in abeyance.

Newly appointed Trustees are presented with an information pack that lays out the details of how the hall is managed and includes a full introduction to the responsibilities of a charity trustee, updated in line with current legislation and practice. Full use is made of the Charity Commission guidelines on Trustee recruitment (CC30) and Duties (CC3).

The trustees meet formally as a Board four times a year, but are in much more frequent contact for the day-to-day management of the Company. Those trustees holding a delegated responsibility for the routine operation of the Company, such as the Treasurer, do so via a remit agreed from time to time by the Board.

There are no employees. The Company contracts out to professional companies the routine cleaning of the Hall and all major building, redecoration and technical maintenance work, but minor repairs and renovation and all administration are undertaken by the trustees personally.

There are established procedures for the regular monitoring of the condition of the Hall, especially regarding health and safety and fire risks, and the trustees take prompt action to remedy faults whenever necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04558993 (England and Wales)

Registered Charity number
1095139

Report of the Trustees
for the Year Ended 31 December 2021

Registered office
Chestnut Avenue
Guildford
Surrey
GU2 4HF

Trustees
Mrs R C Calow
R Drake Treasurer
E Thorniley Booking Secretary
G J Vincent SCVA Representative
R C Garcka Chair
D Carley (resigned 4.6.21)
Mrs S Webster

Company Secretary
R C Garcka

Independent Examiner
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 11 March 2022 and signed on its behalf by:

R C Garcka - Trustee

Independent Examiner's Report to the Trustees of
St Catherine's Village Hall Limited

Independent examiner's report to the trustees of St Catherine's Village Hall Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

14 March 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		24,067	2,846
Other trading activities	2	5,824	7,757
Investment income	3	168	326
Total		<u>30,059</u>	<u>10,929</u>
EXPENDITURE ON			
Charitable activities			
Establishment Expenses		20,867	8,913
Administration Expenses		1,169	1,638
Total		<u>22,036</u>	<u>10,551</u>
NET INCOME		<u>8,023</u>	<u>378</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		60,766	60,388
TOTAL FUNDS CARRIED FORWARD		<u><u>68,789</u></u>	<u><u>60,766</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2021

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	6	7,146	2,810
Investments	7	27,771	27,608
Cash in hand		35,419	31,475
		<hr/>	<hr/>
		70,336	61,893
CREDITORS			
Amounts falling due within one year	8	(1,547)	(1,127)
		<hr/>	<hr/>
NET CURRENT ASSETS		68,789	60,766
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,789	60,766
		<hr/>	<hr/>
NET ASSETS		68,789	60,766
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		68,789	60,766
		<hr/>	<hr/>
TOTAL FUNDS		68,789	60,766
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2022 and were signed on its behalf by:

R C Garcka - Trustee

R Drake - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Fixed assets

The charity owns the land and buildings located at Chestnut Avenue, Guildford.

Under clause 5 of the Memorandum and Articles of Association the land and property can be applied solely towards the objective of the charity. Also under clause 8 of the Memorandum and Articles of Association in the event that the charity is dissolved or wound up then any remaining assets are to be given or transferred to some other charity having objectives similar to those of St Catherine's Village Hall Ltd and which similarly prohibit the distribution of their income.

Accordingly the directors have consistently taken the view that for all practical purposes the land, property and other assets have no commercial value to St Catherine's Village Hall Ltd and are shown in the accounts at "nil" value.

The hall itself is insured for £650,000, the contents for £25,335 and the storage shed for £6,500.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Regular lettings	3,691	5,592
Casual lettings	1,560	1,380
Commercial lettings	120	320
Storage rental	453	465
	<u>5,824</u>	<u>7,757</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Bond interest received	168	286
Bank interest received	-	40
	<u>168</u>	<u>326</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. INDEPENDENT EXAMINER'S FEE

The Independent Examiner's fee charged to the Statement of Financial Activities in 2021 is £600 (2020 - £600).

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Rents receivable	2,930	-
Accrued income	2,667	2,786
Prepayments	1,549	24
	<u>7,146</u>	<u>2,810</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. CURRENT ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
Investment bonds	27,771	27,608

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Prepaid rentals	280	20
Accrued expenses	1,267	1,107
	<u>1,547</u>	<u>1,127</u>

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	60,766	8,023	68,789
	<u>60,766</u>	<u>8,023</u>	<u>68,789</u>
TOTAL FUNDS	<u>60,766</u>	<u>8,023</u>	<u>68,789</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,059	(22,036)	8,023
	<u>30,059</u>	<u>(22,036)</u>	<u>8,023</u>
TOTAL FUNDS	<u>30,059</u>	<u>(22,036)</u>	<u>8,023</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	60,388	378	60,766
	<u>60,388</u>	<u>378</u>	<u>60,766</u>
TOTAL FUNDS	<u>60,388</u>	<u>378</u>	<u>60,766</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,929	(10,551)	378
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,929</u>	<u>(10,551)</u>	<u>378</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

11. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 0 (2020 - NIL).