

THE WHITE HUT COMMUNITY HALL

England & Wales · Charity number 1153229

Details

Other names	THE WHITE HUT
Status	Registered
Legal form	CIO
Registered	2013-08-05
Register	View on the Charity Commission register

Contact

Address	Penylan Roundabout Hollybush Way Hollybush Cwmbran Torfaen NP44 7AG
Phone	07931937895
Email	info@thewhitehut.org.uk
Website	www.thewhitehut.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF COED EVA AND HOLLYBUSH WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFOR TO ADVANCE EDUCATION AND TO PROVIDED FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Management of the provision of community hall facilities for use by local residents, which include classes, clubs, events and parties.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** The General Public/mankind

Geography

- Torfaen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£71,978	£71,756	-	-
2023-09-30	£46,664	£63,889	-	-
2022-09-30	£42,389	£41,048	-	-
2021-09-30	£12,648	£17,954	-	-
2020-09-30	£31,640	£29,496	-	-

Trustees

Name	Role	Appointed
alison black	Chair	2024-07-12
Clare Lewis		2025-10-21
Gerry Mottram		2025-10-21
Sophie Johnson		2025-10-21
Wayne Pask		2025-10-21
daniel baribeault		2024-07-11

THE WHITE HUT COMMUNITY HALL

England & Wales - Charity number 1153229

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for Year Ended 30 September 2024

Charity name: The White Hut Community Hall

Charity registration number:1153229

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of the White Hut Community Hall (hereafter referred to as the White Hut) is to provide a public location where members of the local community can gather for group activities, social support, public information and learning, social events and other purposes. The White Hut serves as a place for people to gather, learn, access services and have fun.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	During this period, the White Hut has provided a base for numerous community support groups, charities and clubs. The White Hut has provided a venue for celebrations such as birthdays, christenings and weddings. The White Hut has also held events to raise money to support the sustainability of the charity and allow us to provide free or subsidised 'give back' community events such as family fun days and live comedy nights.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The White Hut Constitution sets out the requirements of the Charity Commission guidance to which trustees must have regard. All trustees are provided with a copy of the constitution prior to being appointed as trustees and are required to familiarise themselves with the requirements and their associated responsibilities.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The White Hut does not make grant payments.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	As already mentioned during this period White Hut Charity has provided a base for community support groups, charities and clubs such as the Women's Institute, parent and baby group and stroke choir etc. The White Hut has helped tackle loneliness, create support groups for many and support community spirit and cohesion.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The income of the White Hut was £71,978 during this period compared to the 22-23 figure of £46,664.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is the White Hut policy to maintain a balance on unrestricted funds of at least three months' unrestricted payments to cover any emergency situations that may arise from time to time. At no point during the period was this policy not adhered to.
Amount of reserves held	Para 1.22	£7,577. More receipts than payments during this period has resulted in a surplus of £222 increasing the Hall's reserves from £7,355 in 22-23 to £7,577.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	White Hut Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Existing trustees are responsible for the recruitment of new trustees but in doing so the trustees may seek the views and recommendations of the local community. In selecting new trustees the existing trustees look to recruit community members with an interest and enthusiasm in objectives of the White Hut and with useful and relevant experience.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The White Hut Community Hall
Other name the charity uses	Hollybush and Coed Eva Community Hall
Registered charity number	1153229
Charity's principal address	The White Hut Community Hall Hollybush Way, Coed Eva, NP44 7AG.

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Alison Black	Chair		
Dan Baribeault	Treasurer		
Wayne Pask	Vice Chair		

Corporate trustees – names of the directors at the date the report was approved

Director name		
NA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
NA		

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

Other optional information

NA

THE WHITE HUT COMMUNITY HALL

ACCOUNTS FOR YEAR ENDED 30 SEPTEMBER 2024

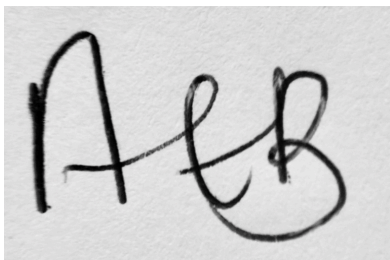
Receipts and Payments Account

	2023/24	2022/23	2021/22
Receipts	£	£	£
Hire of Hall	13,812	15,529	19,651
Bar Takings	56,630	30,435	21,424
Ticket Sales	1,536	0	0
Grants - Covid	0	0	249
Grants - Other	0	300	0
Donations	0	0	100
Other Income	<u>0</u>	<u>400</u>	<u>965</u>
Total Receipts	<u>71,978</u>	<u>46,664</u>	<u>42,389</u>
Payments			
Staff Wages	30,735	27,100	19,627
Bar Supplies & Running Costs	25,909	21,867	14,306
Hall Maintenance & Repair	4,015	3,942	120
Gas	2,276	600	600
Electricity	1,000	600	600
Water	1,268	1,708	273
Waste Collection & Recycling	1,304	2,008	394
Telephone & Internet	1,264	1,700	1,458
Insurance	714	667	648
Bank Charges & Payment Processing	802	819	726
Event Performers	795	0	0
Music Licence	797	0	0
Consumables	0	716	584
Subscription Fees	156	121	120
Miscellaneous	<u>721</u>	<u>2,041</u>	<u>1,592</u>
Total Payments	<u>71,756</u>	<u>63,889</u>	<u>41,048</u>
Surplus / (Deficit)	222	-17,225	1,341

Balance Sheet as at 30 September 2024 (Abridged)			
	2024	2023	2022
CURRENT ASSETS			
<u>Bank Account & Cash</u>	7,577	7,355	24,580
<u>NET CURRENT ASSETS</u>	7,577	7,355	24,580
REPRESENTED BY:			
Accumulated Funds Brought Forward	7,355	24,580	23,239
<u>Receipts and Payments Surplus/(Deficit)</u>	222	-17,225	1,341
<u>Accumulated Funds Carried Forward</u>	7,577	7,355	24,580

Signed:

Date: 7 October 2025

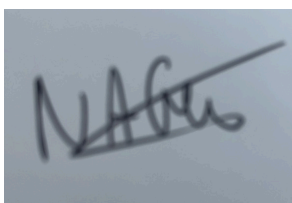


Alison Black

Chair of the White Hut

Signed:

Date: 8 October 2025



Nigel Crew FCCA

Independent Examiner

NOTES TO THE ACCOUNTS:

1. Accounts have been prepared on a receipts and payments basis reflecting the small and simple nature of the charities financial activities.
2. No fixed asset register can be located and it may be that one has never been compiled and maintained. Unrecorded assets were received on transfer when the charity was established. The building is owned by Torfaen CBC and building improvements accrue to them. In the event of winding up the residual fixture and fittings assets will be transferred to any successor entity but are likely to have only a low residual value. In these circumstances it has been decided to write off the unverifiable value of the unidentified fixed assets in the balance sheet.

Declarations

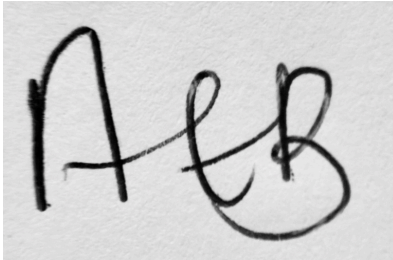
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Full name: Alison Black

Position: Chair

Date: 7 October 2025

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CHARITY COMMISSION
FOR ENGLAND AND WALES

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Charity registration number:1153229

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THE WHITE HUT COMMUNITY HALL

ACCOUNTS FOR YEAR ENDED 30 SEPTEMBER 2024

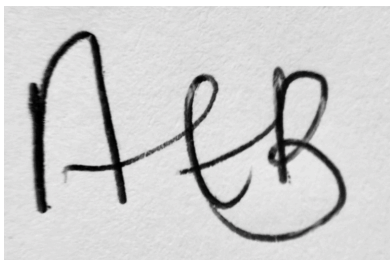
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Signed:

Date: 7 October 2025

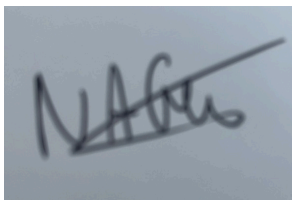


Alison Black

Chair of the White Hut

Signed:

Date: 8 October 2025



Nigel Crew FCCA

Independent Examiner

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Declarations

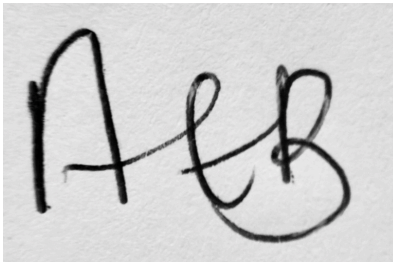
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Full name: Alison Black

Position: Chair

Date: 7 October 2025

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The White Hut Community Hall.
Hollybush Way,
Coed Eva,
NP44 7AG.

Website: www.the-white-hut.co.uk
Email: thewhitehutinfo@gmail.com
Tel: 01633 864270 or 07715 638636
Registered Charity Number: 1153229

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of The White Hut Community Hall charity number 1153229 for the year ended 30 September 2024.

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

I report in respect of my examination of the Trust's accounts conducted under section 145 of the Act and in conducting my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. There is an ongoing dispute with SSE regarding the liability for gas and electricity, which has now been appealed to the ombudsman. It is clear that the understatement of the charge will have a material effect on the financial position of the charity. Were accounts prepared on an accruals rather than a cash basis a substantial deficit would have arisen.

Financial controls were defective in respect of cash management. The Trustees are aware of this and are instituting changes to improve matters, including reducing the reliance on cash and issuing of receipts for hall rental. The trustees have implemented software for analysing bar takings which greatly improved control.

The accounts do comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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 to enable a proper understanding of the accounts to be reached.

Signed:.....

Date: 1 September 2025

Nigel Crew FCCA
213 The Highway,
Croesyceiliog,
CWMBRAN,
Torfaen,
NP44 2NX
Disclosures



The White Hut Community Hall.
Hollybush Way,
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Email: thewhitehutinfo@gmail.com
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Registered Charity Number: 1153229

Payments were made to SSE based upon estimated amounts over a period of nearly four years. The Trustees did not prohibit SSE from reading the meters and believe that the utility company contributed to underpayments arising. The amount claimed by SSE is **£15,711**. The Trustees believe that SSE is only entitled to claim arrears for a limited period and believe the liability to be about one third of the amount claimed. They have appealed to the ombudsman.

Lack of detailed financial information makes it impossible to assess the profitability of bar activities. There is confusion on the allocation of cash receipts between hall rental and bar takings, and undocumented cash disbursements made prior to banking. Banking is infrequent and is not supported by any reliable analysis of income source. Good progress has been made with software to itemise bar takings but further work is required to improve overall cash management.

It is essential that the trustees establish financial accounting procedures that provide full analysis of cash book items back to properly referenced and recorded supporting documents. *All bank account transactions should be referenced to a supporting invoice or receipt.*

Clause 130 of the Charities Act 2011 states:

- 1 The charity trustees of a charity must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions, and which are such as to —
 - (a) disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
 - (b) enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1), those statements of accounts comply with the requirements of regulations under section 132(1).
- (2) The accounting records must in particular contain —
 - (a) entries showing from day to day all sums of money received and expended by the charity, and the matters in respect of which the receipt and expenditure takes place, and
 - (b) a record of the assets and liabilities of the charity.



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Tel: 01633 864270 or 07715 638636
Registered Charity Number: 1153229

It is important that the trustees put in place a system of financial control and management that provides day-to-day information presenting them with control information.

It is important for trustees to note that they are jointly and severally responsible for the implementation of the Section 130 legal requirements.

THE WHITE HUT COMMUNITY HALL

England & Wales - Charity number 1153229

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for Year Ended 30 September 2023

Charity name: The White Hut Community Hall

Charity registration number:1153229

Objectives and Activities

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	SORP reference	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The income of the White Hut was £46,664 during this period compared to the 2021-22 figure of £42,389.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is the White Hut policy to maintain a balance on unrestricted funds of at least three months' unrestricted payments to cover any emergency situations that may arise from time to time. At no point during the period was this policy not adhered to.
Amount of reserves held	Para 1.22	£7,355. The surplus of payments over receipts resulted in a deficit of £17,225, reducing the Hall's reserves from £24,580 (21-21) to £7,355.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The gas and electricity costs need to be reviewed. Reductions in direct debits controlled by the suppliers seem to have resulted in underpayments in 2021/22 and 2022/23 compared to 2018/19 and prior years.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	White Hut Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Existing trustees are responsible for the recruitment of new trustees but in doing so the trustees may seek the views and recommendations of the local community. In selecting new trustees the existing trustees look to recruit community members with an interest and enthusiasm in objectives of the White Hut and with useful and relevant experience.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The White Hut Community Hall
Other name the charity uses	Hollybush and Coed Eva Community Hall
Registered charity number	1153229
Charity's principal address	The White Hut Community Hall Hollybush Way, Coed Eva, NP44 7AG.

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rachael Williams	Chair		
Brian Moylan	Vice Chair		

Corporate trustees – names of the directors at the date the report was approved

Director name		
NA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
NA		

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

Other optional information

NA

THE WHITE HUT COMMUNITY HALL

ACCOUNTS FOR YEAR ENDED 30 SEPTEMBER 2023

Receipts and Payments Account

Particulars	2022/23 £	2021/22 £	2018/19 £
Payments			
Staff Wages	27,100	19,627	13,617
Licensing Fees	170	292	180
Subscription Fees	121	120	163
Gas	600	600	1,593
Electricity	600	600	1,694
Water	1,708	273	569
Telephone & Internet	1,700	1,458	1,041
Consumables	716	584	606
Insurance	667	648	665
Stationery	-	-	194
Disco & Replacement Discs	-	-	120
Hall Maintenance & Repair	3,942	120	3,348
Bank Charges	819	726	-
Other Admin Expenses	-	-	13
Torfaen	2,008	394	-
Miscellaneous	1,871	1,300	123
Friday Night Expenses	-	-	125
Bar Supplies & Running Costs	21,867	14,306	9,586
	<u>63,889</u>	<u>41,048</u>	<u>33,637</u>
Receipts			
Hire of Hall	15,529	19,651	23,933
Bar Sales	30,435	21,424	13,949
Covid Grants	-	249	-
Other Grants	300	-	1,925
Donation	-	100	-
Proceeds of Family Nights	-	-	456
Other Income	400	965	1
	<u>46,664</u>	<u>42,389</u>	<u>40,264</u>

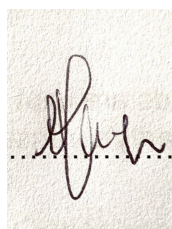
BALANCE SHEET AS AT 30th SEPTEMBER 2023

	2023	2022
	£	£
CURRENT ASSETS		
Bank Account & Cash	<u>7,355</u>	<u>24,580</u>
NET ASSETS	<u>7,355</u>	<u>24,580</u>

REPRESENTED BY:

Accumulated Funds Brought Forward	24,580	23,239
Receipts and Payments Surplus/(Deficit)	<u>(17,225)</u>	<u>1341</u>
Accumulated Funds Carried Forward	<u>7,355</u>	<u>24,580</u>

Signed:



Rachael Williams

Michael Taylor

Chair

Independent Examiner

NOTES TO THE ACCOUNTS:

1. The format of accounts has been changed from accrual to receipts and payments. This change reflects the small and simple nature of the charity's financial activities.
2. No fixed asset register can be located and it may be that one has never been compiled and maintained. Unrecorded assets were received on transfer when the charity was established. The building is owned by Torfaen CBC and building improvements accrue to them. In the event of winding up the residual fixture and fittings assets will be transferred to any successor entity but are likely to have only a low residual value. In these circumstances it has been decided to write off the unverifiable value of the unidentified fixed assets in the balance sheet.

Declarations

The trustees declare that they have approved the trustees' report above.



Signed on behalf of the charity's trustees:

Full name: Rachael Williams

Position: Chair

Date: 7 September 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for Year Ended 30 September 2023

Charity name: The White Hut Community Hall

Charity registration number:1153229

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of the White Hut Community Hall (hereafter referred to as the White Hut) is to provide a public location where members of the local community can gather for group activities, social support, public information and learning, social events and other purposes. The White Hut serves as a place for people to gather, learn, access services and have fun.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	During this period, the White Hut has provided a base for numerous community support groups, charities and clubs. The White Hut has provided a venue for celebrations such as birthdays, christenings and weddings. The White Hut has also held events to raise money to support the sustainability of the charity and allow us to provide free or subsidised 'give back' community events such as family fun days and live comedy nights.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The White Hut Constitution sets out the requirements of the Charity Commission guidance to which trustees must have regard. All trustees are provided with a copy of the constitution prior to being appointed as trustees and are required to familiarise themselves with the requirements and their associated responsibilities.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The White Hut does not make grant payments.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	As already mentioned during this period White Hut Charity has provided a base for community support groups, charities and clubs such as the Women's Institute, parent and baby group and stroke choir etc. The White Hut has helped tackle loneliness, create support groups for many and support community spirit and cohesion.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The income of the White Hut was £46,664 during this period compared to the 2021-22 figure of £42,389.
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Amount of reserves held	Para 1.22	£7,355. The surplus of payments over receipts resulted in a deficit of £17,225, reducing the Hall's reserves from £24,580 (21-21) to £7,355.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

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Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The gas and electricity costs need to be reviewed. Reductions in direct debits controlled by the suppliers seem to have resulted in underpayments in 2021/22 and 2022/23 compared to 2018/19 and prior years.
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
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Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rachael Williams	Chair		
Brian Moylan	Vice Chair		

Corporate trustees – names of the directors at the date the report was approved

Director name		
NA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
NA		

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

Other optional information

NA

THE WHITE HUT COMMUNITY HALL

ACCOUNTS FOR YEAR ENDED 30 SEPTEMBER 2023

Receipts and Payments Account

Particulars	2022/23 £	2021/22 £	2018/19 £
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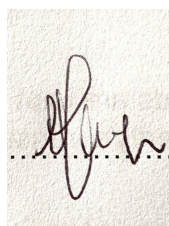
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	2023	2022
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CURRENT ASSETS		
Bank Account & Cash	<u>7,355</u>	<u>24,580</u>
NET ASSETS	<u>7,355</u>	<u>24,580</u>

REPRESENTED BY:

Accumulated Funds Brought Forward	24,580	23,239
Receipts and Payments Surplus/(Deficit)	<u>(17,225)</u>	<u>1341</u>
Accumulated Funds Carried Forward	<u>7,355</u>	<u>24,580</u>

Signed:



Rachael Williams

Michael Taylor

Chair

Independent Examiner

NOTES TO THE ACCOUNTS:

1. The format of accounts has been changed from accrual to receipts and payments. This change reflects the small and simple nature of the charity's financial activities.
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Declarations

The trustees declare that they have approved the trustees' report above.



Signed on behalf of the charity's trustees:

Full name: Rachael Williams

Position: Chair

Date: 7 September 2024



The White Hut Community Hall.
Hollybush Way,
Coed Eva,
NP44 7AG.

Website: www.the-white-hut.co.uk
Email: thewhitehutinfo@gmail.com
Tel: 01633 864270 or 07715 638636
Registered Charity Number: 1153229

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of The White Hut Community Hall charity number 1153229 for the year ended 30 September 2023.

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

I report in respect of my examination of the Trust's accounts conducted under section 145 of the 2011 Act and in conducting my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that because of the dislocation caused by COVID 19 and the concurrent loss of key trustees, particularly the treasurer, who was the only trustee skilled in financial matters. Consequently, there was a breakdown in maintenance of the detailed accounting records that required the preparation of the accounts from the bank statements. Whilst some invoices and receipts were available, aggregation of banking transactions; lack of filing; missing documents and failure to create a paper trail linked to the bank statements required the use of some assumptions in interpretation of bank statements. Financial controls were defective as follows:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records, since comprehensive records did not exist.

The accounts do comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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 to enable a proper understanding of the accounts to be reached.

Signed:.....

Date: 7 Sept 2024.....

Michael Taylor ACMA
49 Glanrhyd
Coed Eva
CWMBRAN
Torfaen, NP44 6 TY



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Disclosures

It seems that the COVID dislocation together with the resignation of key trustees who had formerly undertaken financial management activities resulted in the temporary loss of control of finances, with bank and cash balances decreasing from ££24,580 at the beginning of the year to £7,355 at the year end.

Accounts at page 8 include comparative figures for 2018/2019, the normal year immediately prior to COVID. These demonstrate the impact of lack of financial understanding and diminished control since that year.

It seems that staff wages have increased due to increased bar activity and wage rate inflation of 24%. Wage rates for 2023/24 have increased by a further 12% on the 2018/19 level.

Lack of detailed financial information makes it impossible to assess the profitability of bar activities.

The income from hall rental seems to have decreased by 35% on the same charge rates that had not been revised since 2018/19. It seems that public resistance to community events may have been impacted by COVID isolation. However, there is some confusion on the allocation of cash receipts to rental and bar headings as banking's are not supported by any reliable analysis of income source.

The gas and electricity costs need to be reviewed. Reductions in direct debits controlled by the suppliers seem to have resulted in underpayments in 2021/22 and 2022/23 compare to 2018/19 and prior years.

It is essential that the trustees establish financial accounting procedures that provide full analysis of cash book items back to properly referenced and recorded supporting documents.

Clause 130 of the Charities Act 2011 states:

- 1 The charity trustees of a charity must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions, and which are such as to —
 - (a) disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
 - (b) enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1), those statements of accounts comply with the requirements of regulations under section 132(1).



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- (2) The accounting records must in particular contain —
- (a) entries showing from day to day all sums of money received and expended by the charity, and the matters in respect of which the receipt and expenditure takes place, and
 - (b) a record of the assets and liabilities of the charity.

Examination of the accounts reveals that little was available other than bank statements. It is important that the trustees put in place a system of financial control and management that provides day to day information presenting them control information. Monthly financial reports detailing income, expenditure and bank balances should be presented as an monthly agenda item.

It is important for trustees to note that they are jointly and severally responsible for the implementation of the Section 130 legal requirements.

THE WHITE HUT COMMUNITY HALL

England & Wales - Charity number 1153229

Accounts



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Report of the Trustees for the Year Ended 30 September 2022

The Trustees present their Annual Report and Annual Accounts for the year ended 30 September 2022.

Aims, Objectives and Purposes

The White Hut Community Hall charity, hereafter referred to as the Community Hall, is responsible for the day-to-day operation of the Coed Eva and Hollybush Community Hall, known locally as The White Hut. The Community Hall building remains the property of Torfaen County Borough Council (TCBC).

The objectives of the Community Hall are

- To promote the benefit of the inhabitants of Coed Eva and Hollybush without distinction of gender, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure – time occupation with the objects of improving the conditions of life for the said inhabitants.
- To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- To promote such other charitable purposes as may be determined from time to time.

The Trustees of the community hall are committed to supporting the community through the organisation of charity evenings and family fun days that are open to all members of the local Community.

The hall hosts several major events during the year including a Christmas party, a New Year's Eve celebration and Halloween. In addition, the Community Hall is also hired by local commercial groups, community groups and charities to offer such things as exercise classes, weight loss classes and parent support.

The Community Hall is situated off Penylan Roundabout, Hollybush Way, Cwmbran, Torfaen, NP44 7AG.



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Structure, Governance and Management

The Community Hall is constituted as a Charitable Incorporated Organisation registered with the Charity Commission on 5 August 2013 under charity number 1153229. The Community Hall is governed by a Deed of Constitution. This Deed is regularly reviewed to ensure that all legislative changes are adhered to.

The Charity's Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees as a body meet monthly and are responsible for all decisions taken in relation to running the Community Hall and its facilities and the activities provided by the Charity.

To assist in the smooth running of the Charity, the Trustees have set up a number of sub-committees that help them oversee certain aspects of the Charity's work, covering areas such as premises management and community event planning, the organisation of the family fun days. These sub-committees meet on an ad hoc basis and report back with their recommendations to the full meeting of the Trustees. The membership of the sub-committees reflects the particular skills that the Trustees can bring to the work of the sub-committees.

The Trustees may be appointed:

- Annually at the Annual General Meeting or at an Extraordinary General Meeting;
- The members or the Trustees may at any time decide to appoint a new charity Trustee, whether in place of a charity Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of charity Trustees), or as an additional charity Trustee, provided that the limit specified in clause 12(3) of the Constitution on the number of charity Trustees would not as a result be exceeded.

The Trustees who have served from 1 October 2021 until the date this report was approved are:

Rachael Williams Chair

Brian Moylan Vice Chair

The Charity was severely affected by COVID and with resignations of Trustees. The number of Trustees reduced below the minimum of three required under the Constitution.



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None of the Trustees who served from 1 October 2021 hold the title to any property belonging to the Charity in the reporting period.

Recruitment and Appointment of Trustees

The existing Trustees are responsible for the recruitment of new Trustees but in so doing the Trustees may seek the views and recommendations of the local community. The Trustees believe this approach ensures that potential new Trustees are respected members of the local community and ensures that good relations are fostered between the Community Hall and the people of the local community that we serve.

In selecting new Trustees, we seek to identify local people or those who regularly attend events and functions organised by the Charity and are willing to volunteer to help in with the running and promotion of the hallour broader community work. Potential Trustees are invited to attend Trustees' meetings as observers and are given more details of the Charity's aims and activities and, if all agree, they are then proposed as new Trustees at the subsequent Trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and Training of Trustees

Following appointment, new Trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our Charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that potential new Trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The Trustees have assessed the risks the Charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The Trustees review this risk matrix regularly at their meetings and at meetings of the sub-committees. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Community Hall are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Community Hall.



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Achievements and performance

The Community Hall has sought to fulfil its main objective in serving the community of Coed Eva and Hollybush in accordance with the objectives in the governing document.

Parties for younger children were the most popular booking followed by family celebrations such as birthday parties, christening celebrations, engagement parties and wedding receptions.

The Chair continues to express concerns over the small number of members on the committee and the subsequent continued reliance on these members. However, we hope that the Friends of The White Hut will continue to support and allow the continued development of the Community Hall.

Reserves policy

It is the Community Hall's policy to maintain a balance on unrestricted funds of at least three months' unrestricted payments to cover any emergency situations that may arise from time to time. At no point during the period was this policy not adhered to.

Investment policy and objectives

The Charity has no significant long-term investments. The cash reserves are held in a current account.

Financial review

The income of the Community Hall was £42,389, a significant increase on the 2020-21 figure of £12,648. The main income streams were £19,651 from the use of the Hall and the occasional use of the bar of £21,424. Payments for the year amounted to £41,048.

The surplus of receipts over payments resulted in a surplus of £1,341, increasing the Hall's reserves to £24,580 compared to £22,739 the previous year. These reserves continued to benefit the Community and were especially required in light of the closure of the Hall as a result of the Coronavirus Pandemic.



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Volunteers and staff

Volunteers are an important resource in our community work. Volunteers are involved in most of the community activities the hall conducts. and we have a small core of people regularly giving their time. All the Trustees also give of their time freely. We encourage all members of the community to get involved in voluntary activities and to share their skills with others. All the volunteers working with projects involving children or other vulnerable groups are CRB checked.

The Trustees would like to thank all of the volunteers who work so hard to make the Community Hall the lively and vibrant organisation it is.

Statement of Trustees' responsibilities

Under charity law, the Trustees are responsible for preparing the Trustee's annual report and accounts for each financial year which show a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period.

In preparing the financial statements, generally accepted accounting practice requires that the

Trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are required to act in accordance with the trust deed and the rules of the Charity, within the framework of trust law. The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of



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Registered Charity Number: 1153229

accounts comply with the requirements of regulations under that provision. The Trustees have general responsibility for taking such steps as are reasonably open to the Trustee to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 2.

Approved on behalf of the Trustees on **4 April 2024** by:

Signed 

Rachael Williams (Chair)



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BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	2022	2021
	£	£
CURRENT ASSETS		
Bank Account & Cash	<u>24,580</u>	<u>23,239</u>
NET ASSETS	<u>24,580</u>	<u>23,239</u>
REPRESENTED BY:		
Accumulated Funds Brought Forward	23,239	28,545
Receipts and Payments Surplus/(Deficit)	<u>1,341</u>	<u>(5306)</u>
Accumulated Funds Carried Forward	<u>24,580</u>	<u>23,239</u>

Signed:

Rachael Williams
Chair

Michael Taylor
Independent Examiner



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Particulars	2021/22 £	2020/21 £
Payments		
Staff Wages	19,627	13,234
Licencing Fees	292	
Subscription Fees	120	132
Gas	600	450
Electricity	600	361
Water	273	80
Telephone & Internet	1,458	1,096
Consumables	584	435
Insurance	648	694
Disco & Replacement Discs		
Hall Maintenance & Repair	120	
Bank Charges	726	260
Other Admin Expenses		60
Torfaen	394	
Miscellaneous	1,300	
Bar Supplies & Running Costs	14,306	1,152
	<u>41,048</u>	<u>17,954</u>
Receipts		
Hire of Hall	19,651	2,073
Bar Sales	21,424	
Covid Grants	249	10,350
Other Grants		
Donation	100	
Other Income	965	225
	<u>42,389</u>	<u>12,648</u>
Surplus/(Deficit)	1,341	(5,306)



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NOTES TO THE ACCOUNTS:

1. The format of accounts has been changed from accrual to receipts and payments. This change reflects the small and simple nature of the charity's financial activities.
2. No fixed asset register can be located and it may be that one has never been compiled and maintained. Unrecorded assets were received on transfer when the charity was established. The building is owned by Torfaen CBC and building improvements accrue to them. In the event of winding up the residual fixture and fittings assets will be transferred to any successor entity but are likely to have only a low residual value. In these circumstances it has been decided to write off the unverifiable value of the unidentified fixed assets in the balance sheet.
3. The investment was in a company registered as The White Hut Community Hall Limited, incorporated on 28 September 2017 and dissolved on 3 March 2020. There is no record of the company trading. The investment is written off.



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Report of the Trustees for the Year Ended 30 September 2022

The Trustees present their Annual Report and Annual Accounts for the year ended 30 September 2022.

Aims, Objectives and Purposes

The White Hut Community Hall charity, hereafter referred to as the Community Hall, is responsible for the day-to-day operation of the Coed Eva and Hollybush Community Hall, known locally as The White Hut. The Community Hall building remains the property of Torfaen County Borough Council (TCBC).

The objectives of the Community Hall are

- To promote the benefit of the inhabitants of Coed Eva and Hollybush without distinction of gender, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure – time occupation with the objects of improving the conditions of life for the said inhabitants.
- To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- To promote such other charitable purposes as may be determined from time to time.

The Trustees of the community hall are committed to supporting the community through the organisation of charity evenings and family fun days that are open to all members of the local Community.

The hall hosts several major events during the year including a Christmas party, a New Year's Eve celebration and Halloween. In addition, the Community Hall is also hired by local commercial groups, community groups and charities to offer such things as exercise classes, weight loss classes and parent support.

The Community Hall is situated off Penylan Roundabout, Hollybush Way, Cwmbran, Torfaen, NP44 7AG.



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Registered Charity Number: 1153229

Structure, Governance and Management

The Community Hall is constituted as a Charitable Incorporated Organisation registered with the Charity Commission on 5 August 2013 under charity number 1153229. The Community Hall is governed by a Deed of Constitution. This Deed is regularly reviewed to ensure that all legislative changes are adhered to.

The Charity's Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees as a body meet monthly and are responsible for all decisions taken in relation to running the Community Hall and its facilities and the activities provided by the Charity.

To assist in the smooth running of the Charity, the Trustees have set up a number of sub-committees that help them oversee certain aspects of the Charity's work, covering areas such as premises management and community event planning, the organisation of the family fun days. These sub-committees meet on an ad hoc basis and report back with their recommendations to the full meeting of the Trustees. The membership of the sub-committees reflects the particular skills that the Trustees can bring to the work of the sub-committees.

The Trustees may be appointed:

- Annually at the Annual General Meeting or at an Extraordinary General Meeting;
- The members or the Trustees may at any time decide to appoint a new charity Trustee, whether in place of a charity Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of charity Trustees), or as an additional charity Trustee, provided that the limit specified in clause 12(3) of the Constitution on the number of charity Trustees would not as a result be exceeded.

The Trustees who have served from 1 October 2021 until the date this report was approved are:

Rachael Williams Chair

Brian Moylan Vice Chair

The Charity was severely affected by COVID and with resignations of Trustees. The number of Trustees reduced below the minimum of three required under the Constitution.



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None of the Trustees who served from 1 October 2021 hold the title to any property belonging to the Charity in the reporting period.

Recruitment and Appointment of Trustees

The existing Trustees are responsible for the recruitment of new Trustees but in so doing the Trustees may seek the views and recommendations of the local community. The Trustees believe this approach ensures that potential new Trustees are respected members of the local community and ensures that good relations are fostered between the Community Hall and the people of the local community that we serve.

In selecting new Trustees, we seek to identify local people or those who regularly attend events and functions organised by the Charity and are willing to volunteer to help in with the running and promotion of the hallour broader community work. Potential Trustees are invited to attend Trustees' meetings as observers and are given more details of the Charity's aims and activities and, if all agree, they are then proposed as new Trustees at the subsequent Trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and Training of Trustees

Following appointment, new Trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our Charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that potential new Trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The Trustees have assessed the risks the Charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The Trustees review this risk matrix regularly at their meetings and at meetings of the sub-committees. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Community Hall are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Community Hall.



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Achievements and performance

The Community Hall has sought to fulfil its main objective in serving the community of Coed Eva and Hollybush in accordance with the objectives in the governing document.

Parties for younger children were the most popular booking followed by family celebrations such as birthday parties, christening celebrations, engagement parties and wedding receptions.

The Chair continues to express concerns over the small number of members on the committee and the subsequent continued reliance on these members. However, we hope that the Friends of The White Hut will continue to support and allow the continued development of the Community Hall.

Reserves policy

It is the Community Hall's policy to maintain a balance on unrestricted funds of at least three months' unrestricted payments to cover any emergency situations that may arise from time to time. At no point during the period was this policy not adhered to.

Investment policy and objectives

The Charity has no significant long-term investments. The cash reserves are held in a current account.

Financial review

The income of the Community Hall was £42,389, a significant increase on the 2020-21 figure of £12,648. The main income streams were £19,651 from the use of the Hall and the occasional use of the bar of £21,424. Payments for the year amounted to £41,048.

The surplus of receipts over payments resulted in a surplus of £1,341, increasing the Hall's reserves to £24,580 compared to £22,739 the previous year. These reserves continued to benefit the Community and were especially required in light of the closure of the Hall as a result of the Coronavirus Pandemic.



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Volunteers and staff

Volunteers are an important resource in our community work. Volunteers are involved in most of the community activities the hall conducts. and we have a small core of people regularly giving their time. All the Trustees also give of their time freely. We encourage all members of the community to get involved in voluntary activities and to share their skills with others. All the volunteers working with projects involving children or other vulnerable groups are CRB checked.

The Trustees would like to thank all of the volunteers who work so hard to make the Community Hall the lively and vibrant organisation it is.

Statement of Trustees' responsibilities

Under charity law, the Trustees are responsible for preparing the Trustee's annual report and accounts for each financial year which show a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period.

In preparing the financial statements, generally accepted accounting practice requires that the

Trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are required to act in accordance with the trust deed and the rules of the Charity, within the framework of trust law. The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of



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accounts comply with the requirements of regulations under that provision. The Trustees have general responsibility for taking such steps as are reasonably open to the Trustee to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 2.

Approved on behalf of the Trustees on **4 April 2024** by:

Signed 

Rachael Williams (Chair)



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BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	2022	2021
	£	£
CURRENT ASSETS		
Bank Account & Cash	<u>24,580</u>	<u>23,239</u>
NET ASSETS	<u>24,580</u>	<u>23,239</u>
REPRESENTED BY:		
Accumulated Funds Brought Forward	23,239	28,545
Receipts and Payments Surplus/(Deficit)	<u>1,341</u>	<u>(5306)</u>
Accumulated Funds Carried Forward	<u>24,580</u>	<u>23,239</u>

Signed:

Rachael Williams
Chair

Michael Taylor
Independent Examiner



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Hall Maintenance & Repair	120	
Bank Charges	726	260
Other Admin Expenses		60
Torfaen	394	
Miscellaneous	1,300	
Bar Supplies & Running Costs	14,306	1,152
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Receipts		
Hire of Hall	19,651	2,073
Bar Sales	21,424	
Covid Grants	249	10,350
Other Grants		
Donation	100	
Other Income	965	225
	<u>42,389</u>	<u>12,648</u>
Surplus/(Deficit)	1,341	(5,306)



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NOTES TO THE ACCOUNTS:

1. The format of accounts has been changed from accrual to receipts and payments. This change reflects the small and simple nature of the charity's financial activities.
2. No fixed asset register can be located and it may be that one has never been compiled and maintained. Unrecorded assets were received on transfer when the charity was established. The building is owned by Torfaen CBC and building improvements accrue to them. In the event of winding up the residual fixture and fittings assets will be transferred to any successor entity but are likely to have only a low residual value. In these circumstances it has been decided to write off the unverifiable value of the unidentified fixed assets in the balance sheet.
3. The investment was in a company registered as The White Hut Community Hall Limited, incorporated on 28 September 2017 and dissolved on 3 March 2020. There is no record of the company trading. The investment is written off.



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INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 30 SEPTEMBER 2022

I report to the trustees on my examination of the accounts of the White Hut Community Hall charity number 1153229 for the year ended 30 September 2022.

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

I report in respect of my examination of the Trust's accounts conducted under section 145 of the 2011 Act and in conducting my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that because of the dislocation caused by COVID 19 and the concurrent loss of key trustees, particularly the treasurer, who was the only trustee skilled in financial matters. Consequently, there was a breakdown in maintenance of the detailed accounting records that required the preparation of the accounts from the bank statements. Whilst some invoices and receipts were available, aggregation of banking transactions; lack of filing; missing documents and failure to create a paper trail linked to the bank statements required the use of some assumptions in interpretation of bank statements. Financial controls were defective as follows:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records, since comprehensive records did not exist.

The accounts do comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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 to enable a proper understanding of the accounts to be reached.

Signed:  Date: 4 April 2024

Michael Taylor ACMA

**49 Glanrhyd
Coed Eva
CWMBRAN
Torfaen
NP44 6 TY**



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Disclosures

It seems that the COVID dislocation together with the resignation of key trustees who had formerly undertaken financial management activities resulted in the temporary loss of control of finances, with bank and cash balances decreasing from ££24,580 at the beginning of the year to £7,355 at the year end.

Accounts at page 8 include comparative figures for 2018/2019, the normal year immediately prior to COVID. These demonstrate the impact of lack of financial understanding and diminished control since that year.

It seems that staff wages have increased due to increased bar activity and wage rate inflation of 24%. Wage rates for 2023/24 have increased by a further 12% on the 2018/19 level.

Lack of detailed financial information makes it impossible to assess the profitability of bar activities.

The income from hall rental seems to have decreased by 35% on the same charge rates that had not been revised since 2018/19. It seems that public resistance to community events may have been impacted by COVID isolation. However, there is some confusion on the allocation of cash receipts to rental and bar headings as banking's are not supported by any reliable analysis of income source.

The gas and electricity costs need to be reviewed. Reductions in direct debits controlled by the suppliers seem to have resulted in underpayments in 2021/22 and 2022/23 compare to 2018/19 and prior years.

It is essential that the trustees establish financial accounting procedures that provide full analysis of cash book items back to properly referenced and recorded supporting documents.

Clause 130 of the Charities Act 2011 states:

- 1 The charity trustees of a charity must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions, and which are such as to —
 - (a) disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
 - (b) enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1), those statements of accounts comply with the requirements of regulations under section 132(1).



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- (2) The accounting records must in particular contain —
- (a) entries showing from day to day all sums of money received and expended by the charity, and the matters in respect of which the receipt and expenditure takes place, and
 - (b) a record of the assets and liabilities of the charity.

Examination of the accounts reveals that little was available other than bank statements. It is important that the trustees put in place a system of financial control and management that provides day to day information presenting them control information. Monthly financial reports detailing income, expenditure and bank balances should be presented as an monthly agenda item.

It is important for trustees to note that they are jointly and severally responsible for the implementation of the Section 130 legal requirements.

THE WHITE HUT COMMUNITY HALL

England & Wales - Charity number 1153229

Accounts



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Report of the Trustees for Year Ended 30 September 2021

The Trustees present their Annual Report and Annual Accounts for the year ended 30 September 2021.

Aims, Objectives and Purposes

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The objectives of the Community Hall are

- To promote the benefit of the inhabitants of Coed Eva and Hollybush without distinction of gender, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure – time occupation with the objects of improving the conditions of life for the said inhabitants.
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Structure, Governance and Management

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The Charity's Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees as a body meet monthly and are responsible for all decisions taken in relation to running the Community Hall and its facilities and the activities provided by the Charity.

To assist in the smooth running of the Charity, the Trustees have set up a number of sub-committees that help them oversee certain aspects of the Charity's work, covering areas such as premises management and community event planning. . These sub-committees meet on an ad hoc basis and report back with their recommendations to the full meeting of the Trustees. The membership of the sub-committees reflects the particular skills that the Trustees can bring to the work of the sub-committees.

The Trustees may be appointed:

- Annually at the Annual General Meeting or at an Extraordinary General Meeting;
- The members or the Trustees may at any time decide to appoint a new charity Trustee, whether in place of a charity Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of charity Trustees), or as an additional charity Trustee, provided that the limit specified in clause 12(3) of the Constitution on the number of charity Trustees would not as a result be exceeded.

The Trustees who have served from 1 October 2020 until the date this report was approved are:

Rachael Williams - Chair

Brian Moylan - Vice Chair

The Charity was severely affected by COVID 19 with resignations of Trustees. The number of Trustees reduced below the minimum of three required under the Constitution.



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None of the Trustees who served from 1 October 2020 hold the title to any property belonging to the Charity in the reporting period.

Recruitment and Appointment of Trustees

The existing Trustees are responsible for the recruitment of new Trustees but in so doing the Trustees may seek the views and recommendations of the local community. The Trustees believe this approach ensures that potential new Trustees are respected members of the local community and ensures that good relations are fostered between the Community Hall and the people of the local community that we serve.

In selecting new Trustees, they seek to identify local people or those who regularly attend events and functions organised by the Charity and are willing to volunteer to help with the running and promotion of the hall. Potential Trustees are invited to attend Trustees' meetings as observers and are given more details of the Charity's aims and activities and, if all agree, they are then proposed as new Trustees at the subsequent Trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

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Following appointment, new Trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our Charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that potential new Trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The Trustees have assessed the risks the Charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The Trustees review this risk matrix regularly at their meetings and at meetings of the sub-committees. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Community Hall are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Community Hall.



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Achievements and performance

The Community Hall has sought to fulfil its main objective in serving the community of Coed Eva and Hollybush in accordance with the objectives in the governing document.

It is relevant to note that this year of reporting falls in the middle of the COVID pandemic. During this period strict restrictions were in place prohibiting certain social activities and/or requiring social distancing. This impacted the community hall's ability to run events and offer room hire and understandability impacted on income generated.

When COVID restrictions were lifted and allowed bookings parties for younger children were the most popular booking followed by family celebrations such as birthday parties, and christenings.

The Chair expressed concern over the small number of members on the committee and the subsequent reliance on these members.

Reserves policy

It is the Community Hall's policy to maintain a balance on unrestricted funds of at least three months' unrestricted payments to cover any emergency situations that may arise from time to time. At no point during the period was this policy not adhered to.

Investment policy and objectives

The Charity has no significant long-term investments. The cash reserves were held in a current account.

Financial review

The income of the Community Hall was £12,648, a significant reduction on the 2018-19 figure of £31,640. The main income streams were £2,073 from the use of the Hall and the government COVID-19 Job Retention Scheme of £10,350. Payments for the year amounted to £17,954.

The surplus of payments over receipts resulted in a deficit of £5,306. This deficit, together with the writing off of unidentified Fixed Asset valuations, reduced the Hall's reserves to £23,239 compared to £37,020 the previous year. These reductions of these reserves were as a consequence of the pandemic and the restrictions imposed which meant the community hall was either closed to the public or its use restricted.



The White Hut Community Hall.
Hollybush Way,
Coed Eva,
NP44 7AG.

Website: www.the-white-hut.co.uk
Email: thewhitehutinfo@gmail.com
Tel: 01633 864270 or 07715 638636
Registered Charity Number: 1153229

Volunteers and staff

Volunteers are an important resource in our community work. Volunteers are involved in most of the community activities the hall conducts.. All Trustees give their time freely. Members of the community are encouraged to get involved in voluntary activities and to share their skills with others. All the volunteers working with projects involving children or other vulnerable groups are CRB checked.

The Trustees would like to thank all of the volunteers who work so hard to make the Community Hall the lively and vibrant organisation it is.

Statement of Trustees' responsibilities

Under charity law, the Trustees are responsible for preparing the Trustee's annual report and accounts for each financial year which show a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period.

In preparing the financial statements, generally accepted accounting practice requires that the Trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are required to act in accordance with the trust deed and the rules of the Charity, within the framework of trust law. The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have general responsibility for taking such steps as are reasonably open to



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the Trustee to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 2.

Approved on behalf of the Trustees on **4 April 2024** by:

A handwritten signature in black ink, appearing to be 'Rachael Williams', is shown within a light grey rectangular box.

Rachael Williams (Chair)



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BALANCE SHEET AS AT 30TH SEPTEMBER 21

	2020/2021	2019/2020
	£	£
FIXED ASSETS		
Investments	-	1
Fixtures & Fittings-	-	<u>7,199</u>
<u>Sub Total</u>		7,200
CURRENT ASSETS		
Prepayments	-	1,259
Amazon Affiliate Income	-	16
Bank Account & Cash	<u>23,239</u>	<u>28,545</u>
<u>Sub Total</u>	<u>23,239</u>	<u>29,820</u>
NET ASSETS	<u>23,239</u>	<u>37,020</u>
REPRESENTED BY:		
Accumulated Funds Brought Forward	28,545	34876
Receipts and Payments Surplus/(Deficit)	<u>(5306)</u>	<u>2,144</u>
Accumulated Funds Carried Forward	<u>23,239</u>	<u>37,020</u>

Signed:

Rachael Williams
Chair

Michael Taylor
Independent Examiner



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RECEIPTS & PAYMENTS ACCOUNT

Particulars	2020/21 £	2019/20 £
Payments		
Staff Wages	13,234	14,347
Subscription Fees	132	
Gas	450	
Electricity	361	2,293
Water	80	1,280
Telephone & Internet	1,096	862
Consumables	435	1,128
Insurance	694	596
Disco & Replacement Discs		120
Hall Maintenance & Repair		3,708
Bank Charges	260	
Miscellaneous	60	30
Bar Supplies & Running Costs	1,152	5,132
	<u>17,954</u>	<u>29,496</u>
Receipts		
Hire of Hall	2,073	8,771
Bar Sales		7,493
Covid Grants	10,350	15,376
Other Income	225	
	<u>12,648</u>	<u>31,640</u>
Surplus/(Deficit)	(5,306)	2,144



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NOTES TO THE ACCOUNTS:

1. The format of accounts has been changed from accrual to receipts and payments. This change reflects the small and simple nature of the charity's financial activities.
2. No fixed asset register can be located and it may be that one has never been compiled and maintained. Unrecorded assets were received on transfer when the charity was established. The building is owned by Torfaen CBC and building improvements accrue to them. In the event of winding up the residual fixture and fittings assets will be transferred to any successor entity but are likely to have only a low residual value. In these circumstances it has been decided to write off the unverifiable value of the fixed assets in the balance sheet.
3. The investment was in a company registered as The White Hut Community Hall Limited, incorporated on 28 September 2017 and dissolved on 3 March 2020. There is no record of the company trading. The investment is written off.



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INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 30 SEPTEMBER 2021

I report to the trustees on my examination of the accounts of the White Hut Community Hall charity number 1153229 for the year ended 30 September 2021.

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

I report in respect of my examination of the Trust's accounts conducted under section 145 of the 2011 Act and in conducting my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that because of the dislocation caused by COVID 19 and the concurrent loss of key trustees, particularly the treasurer, who was the only trustee skilled in financial matters. Consequently, there was a breakdown in maintenance of the detailed accounting records that required the preparation of the accounts from the bank statements. Whilst some invoices and receipts were available, aggregation of banking transactions; lack of filing; missing documents and failure to create a paper trail linked to the bank statements required the use of some assumptions in interpretation of bank statements. Financial controls were defective as follows:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records, since comprehensive records did not exist.

The accounts do comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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 to enable a proper understanding of the accounts to be reached.

Signed Date: 4 April 2024

Michael Taylor ACMA

49 Glanrhyd

Coed Eva

CWMBRAN

Torfaen, NP44 6TY



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Disclosures

It seems that the COVID dislocation together with the resignation of key trustees who had formerly undertaken financial management activities resulted in the temporary loss of control of finances, with bank and cash balances decreasing from ££24,580 at the beginning of the year to £7,355 at the year end.

Accounts at page 8 include comparative figures for 2018/2019, the normal year immediately prior to COVID. These demonstrate the impact of lack of financial understanding and diminished control since that year.

It seems that staff wages have increased due to increased bar activity and wage rate inflation of 24%. Wage rates for 2023/24 have increased by a further 12% on the 2018/19 level.

Lack of detailed financial information makes it impossible to assess the profitability of bar activities.

The income from hall rental seems to have decreased by 35% on the same charge rates that had not been revised since 2018/19. It seems that public resistance to community events may have been impacted by COVID isolation. However, there is some confusion on the allocation of cash receipts to rental and bar headings as banking's are not supported by any reliable analysis of income source.

The gas and electricity costs need to be reviewed. Reductions in direct debits controlled by the suppliers seem to have resulted in underpayments in 2021/22 and 2022/23 compare to 2018/19 and prior years.

It is essential that the trustees establish financial accounting procedures that provide full analysis of cash book items back to properly referenced and recorded supporting documents.

Clause 130 of the Charities Act 2011 states:

1 The charity trustees of a charity must ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions, and which are such as to —

(a) disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and

(b) enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1), those statements of accounts comply with the requirements of regulations under section 132(1).



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- (2) The accounting records must in particular contain —
- (a) entries showing from day to day all sums of money received and expended by the charity, and the matters in respect of which the receipt and expenditure takes place, and
 - (b) a record of the assets and liabilities of the charity.

Examination of the accounts reveals that little was available other than bank statements. It is important that the trustees put in place a system of financial control and management that provides day to day information presenting them control information. Monthly financial reports detailing income, expenditure and bank balances should be presented as an monthly agenda item.

It is important for trustees to note that they are jointly and severally responsible for the implementation of the Section 130 legal requirements.

THE WHITE HUT COMMUNITY HALL

England & Wales - Charity number 1153229

Accounts

THE WHITE HUT COMMUNITY HALL

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

Charity Number: 1153229

**Steve Turzynski & Co.,
15-17 Commercial Street
Old Cwmbran
Cwmbran
NP44 3LR**

THE WHITE HUT COMMUNITY HALL

CHARITY NUMBER: 1153229

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THE WHITE HUT COMMUNITY HALL

Report to the Trustees on the unaudited Financial Statement of The White Hut Community Hall

We report on the Financial Statements of The White Hut Community Hall for the period ended 30th September 2020 which comprise of the Balance Sheet, and Income and Expenditure Account. The Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and examiner

As the Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply.

Basis of Report

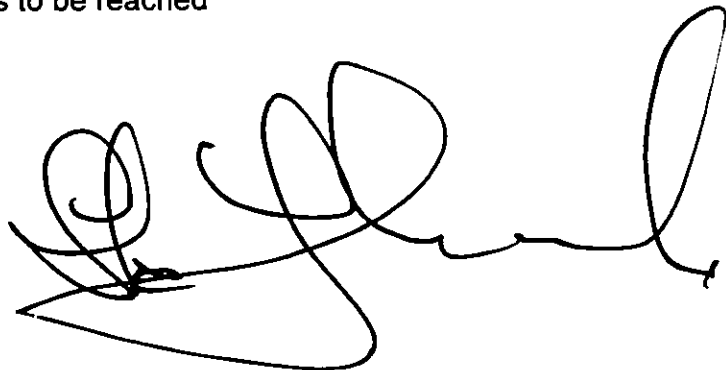
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination excludes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 we do not express an audit opinion on the view given by the accounts.

Independent Statement

In connection with our examinations, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Steve Turzynski & Co.,
Accountants
15-17 Commercial Street
Old Cwmbran
Cwmbran
NP44 3LR



THE WHITE HUT COMMUNITY HALL

BALANCE SHEET

AS AT 30TH SEPTEMBER 2020

FIXED ASSETS

Investments		1
Fixtures and Fittings	30,120	
Less Depreciation to date	<u>22,921</u>	<u>7,199</u>
		7,200

CURRENT ASSETS

Prepayments	1,259	
Amazon Affiliate Income	16	
Bank Account	<u>28,545</u>	<u>29,820</u>

NET ASSETS 37,020

REPRESENTED BY:

Accumulated Funds B/F	34,876
Excess Expenditure over Income	<u>2,144</u>
ACCUMULATED FUNDS C/F	<u>37,020</u>

THE WHITE HUT COMMUNITY HALL

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH SEPTEMBER 2020

INCOME

Hire of Community Hall		8,771
Bar Sales		7,493
Torfaen CBC Grant		10,000
HMRC Grants		<u>5,376</u>
		31,640

EXPENDITURE

Salaries and Wages	14,347	
Bar Purchases	5,132	
Light and Heat	2,293	
Rent, Rates and Water	1,280	
Telephone	862	
Insurance	596	
Cleaning and Waste	1,128	
Repairs and Renewals	3,708	
Entertainment Expenses	120	
Sundry Expenses	<u>30</u>	<u>29,496</u>
EXCESS INCOME OVER EXPENDITURE		<u><u>2,144</u></u>