



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

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

The White Hut Community Hall, 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 itself 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. . 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.

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.

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 understandably 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.



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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.. 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:

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.