



**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.
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	<b>NA</b>
Details of fund materially in deficit	Para 1.24	<b>NA</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>NA</b>

**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

<b>Director name</b>		
<b>NA</b>		

**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 £
<b>Payments</b>			
Staff Wages	27,100	19,627	13,617
Licencing 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>
<b>Receipts</b>			
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>

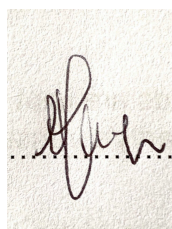
## BALANCE SHEET AS AT 30<sup>th</sup> SEPTEMBER 2023

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

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**Charity registration number: 1153229**

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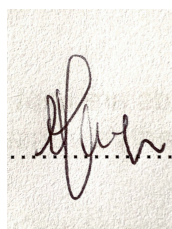
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Signed:



Rachael Williams

Michael Taylor

Chair

Independent Examiner

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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](http://www.the-white-hut.co.uk)

Email: [thewhitehutinfo@gmail.com](mailto: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**



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

Website: [www.the-white-hut.co.uk](http://www.the-white-hut.co.uk)  
Email: [thewhitehutinfo@gmail.com](mailto:thewhitehutinfo@gmail.com)  
Tel: 01633 864270 or 07715 638636  
Registered Charity Number: 1153229

## 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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Website: [www.the-white-hut.co.uk](http://www.the-white-hut.co.uk)  
Email: [thewhitehutinfo@gmail.com](mailto:thewhitehutinfo@gmail.com)  
Tel: 01633 864270 or 07715 638636  
Registered Charity Number: 1153229

(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.

