

THE MEON HALL CIO 1157815

TRUSTEES ANNUAL REPORT - PERIOD ENDED 30TH JUNE 2022

Background on Charitable Status. The Meon Hall is the village hall for the residents of the villages of Meonstoke, Corhampton, and Exton in the county of Hampshire. Built as a self-design and build project by the villages between 1978 and 1981, The Meon Hall won the Secretary of State for the Environment's prize for the best community project in Hampshire in 1981. The Meon Hall was officially opened by HRH The Duchess of Kent in 1982. In 2014 the Trustees converted the village hall's charitable status to a Charitable Incorporated Organisation (CIO No: 1157815) in order to protect the position of the Trustees and to bring management procedures up to date. Incorporation was achieved on 14 July 2014.

Trustees. The Trustees were elected to the Meon Hall Management Committee as required by the CIO Trust Deed at the Annual General Meeting in October 2021. The Management Committee's business has been carried out in accordance with the CIO Constitution and the Trust Deed requirements. We acknowledge guidance on management standards from ACRE in the "ACRE Standard" scheme for charitable organisations. In this annual report the working title 'Management Committee' is used to denote the Trustees. The examined accounts and trustees report for the period ended 30 June 2022 are to be adopted at the AGM to be held in October 2022.

Operations and Public Benefit. The trustees have complied with their duty to ensure that The Meon Hall CIO charity is for public benefit. During the period the village hall has achieved its objective of providing services to the community in the villages of Meonstoke Corhampton and Exton in the rural Meon Valley in Hampshire. This is recognized as an important part of the "glue" that has helped maintain our village communities caring spirit during the long periods of Covid19 restrictions from March 2020 onwards. The accounts show receipts over expenditure of £17,041 at 30 June 2022. The Trustees confirm in accordance with CIO (General) regulations that in the year ending 30 June 2022 the CIO did not have any outstanding guarantees to third parties, nor debts secured on its assets.

During the year ended 30 June 2022 the trustees were encouraged to review their responsibilities in Charity Commission leaflet CC3 and associated guidance, for their financial and management oversight duties. Records management was checked for hall hirings, and data protection,

In accordance with its agreed policy, the Management Committee held its Reserve funds in the Charities Official Investment Fund. The Management Committee's continuing policy, agreed at the 2021 AGM, is that hiring income should fund running costs but that capital expenditure should be met mainly from reserves, grants, and fundraising. Unexpected donations totalling £ 16,648 during the year from private donors in the parishes were acknowledged with grateful thanks; Gift Aid recovery of £3,566 was received from HMRC where appropriate, particularly on small donations. The larger donations were made for specific expenditure items, and helped to achieve this year's income surplus. Grants from Corhampton & Meonstoke's Parish Council for internal redecoration, and grounds maintenance, were acknowledged with thanks.

Income from hirings of The Meon Hall in 2021/22 from block bookings and occasional hirings was £14,832, which was almost back to 2019's pre-Covid levels. Income from hired-out equipment was also up. The Committee was grateful to have received a £2,677 grant payment from Winchester City Council's Retail, Hospitality, and Leisure grant scheme to help with necessary administrative and maintenance expenses.

A review of hiring charges was made during the year. The position over income and expenditure was confirmed in relation to the level of the hiring charges and the number of hirings up to 30 June 2022. A 13% average increase in the hiring charges was agreed, effective from 1 July 2022, to take account of increased costs, the largest being electricity, contract waste disposal, insurance, cleaning. Income from outside village hirings remained vital to our finances; by paying a higher rate, outside hirers subsidise local village groups and hirers. Two small private businesses, Mindfulness and Yoga, have resumed operations for their groups; these are based In-Village and trustees have assessed their benefit to our charitable purpose of public benefit when holding their hirings in our charitable premises. The Management Committee was grateful for the

helpful co-operation of the Corhampton and Meonstoke Parish Council during the year over the use of the adjoining Recreation Ground which is a major attraction for certain types of hiring.

Building running costs. The Management Committee's index-linked building valuation was reviewed and increased during the year; public indemnity cover is held at £10M; Running costs expenditure was reviewed during the year to make savings where practicable, particularly in the use of electricity which continued to be a significant cost. The business contract for electricity (arranged through the Crown Commercial Service) for our all-electric building transferred to EDF Energy in March 2022 with a new contract, which will be reviewed in March 2023 on ACRE's recommendation.

The Meon Hall's average annual use of day and night rate electricity over the 5 years of 2014-2019, and again in 2021 and 2022 has been about 30935 Kwh units/year at an average annual cost of £4125 – varying annually with different winter average temperatures. So far in the current year this cost has increased by about one-third up to June 2022.

The energy efficiency reduction targets recommended in the 2013 Meon Hall Energy Efficiency Survey emphasize the continuing need to identify and fund capital expenditure projects to reduce annual electric running costs, and to update electrical equipment to the latest energy efficiency standards. Night storage heating in winter months accounts for about 57% of annual electricity costs. The Main Hall overhead fluorescent lighting needs to be replaced with LED fittings to help with energy savings. Winchester City Council (WCC)'s declaration of so-called "climate emergency" actions in the district with a carbon neutral target of 2025, well ahead of government targets, has increased focus on energy savings. A further topic now on the Meon Hall trustees agenda is to monitor the local need, funding, and provision of Electric Vehicle charging points with the Corhampton & Meonstoke Parish Council. The Meon Hall car park may be a possible public access location, but Corhampton & Meonstoke Parish Council's grant application to Hampshire County Council in early 2022 was rejected on grounds of likely insufficient usage.

Internal Maintenance. During the Covid Lockdown periods in 2020 and 2021 the Management Committee completed an extensive programme of necessary interior refurbishment work supported by WCC business rate grants, which contributed to successful re-opening at the end of Lockdown..

External Maintenance. "Autumn Leaf Fall" from the 62 trees in the Meon Hall surrounds and car park continued to be a substantial annual management task, with over 40 hours volunteer work at a cost of over £400, plus voluntary disposal for removal of the fallen leaves off-site. A further cost from annual leaf fall is that the Meon Hall roof gutters and leaf guards need regular inspection and clearing at least every 6 months, at an annual cost of over £350 by a local contractor working at heights up to 7.5 metres.

Fundraising and GDPR. The Management Committee does not engage in regular active fundraising, and does not employ a professional fundraiser. The trustees comply with the Charities Act 2016 guidance in relation to Gift Aid on donations and small donations, and are registered with HMRC. Data protection policy has been identified to guide the Meon Hall Committee's fundraising using The Meon Hall's 200 Club which is an annual lottery licensed by Winchester City Council. The generous contribution from the 200 Club supporters in our three villages has provided our annual fundraising in the year ended 30 June 2022 demonstrating community support for the Meon Hall trustees objectives for public use. The 200 Club's 364 member subscriptions in 2022 have raised about £2,790 net for Meon Hall funds, after deducting administrative expenses and awarding £850 of prizes. This money has helped to fund new equipment and some small maintenance items.

GDPR data requirements have been followed, and annual review procedures carried out. Hiring forms include permission to retain personal data for a defined period. As a CIO, the Management Committee is registered with the Information Commissioner.

Major risk and serious incidents. The Management Committee has kept under regular review its assessment of financial and other risks faced in the day-to-day operation of the Meon Hall. Standard operating risks have been identified and steps taken, where appropriate, to safeguard people, funds and accounts, and the Meon Hall building and surrounds. Fire Safety, COSHH, Health and Safety, Food Safety, Medical Emergency actions, Asbestos Risk Assessment, Vulnerable Persons, Child Protection, and Equality &

Diversity policies were all reviewed during the period by a working group of three trustees, with actions agreed by the Management Committee, and updated policies published. There were no Serious Incidents notifiable to our Insurers or the H&S Executive in the year ended 30 June 2022.

Reserves Policy. The Reserves policy of the Management Committee follows Charity Commission guidance in document CC 19. The Meon Hall's Reserve protects against risk of serious financial difficulty from either unexpected major expenditure or lack of hiring receipts resulting from damage to the building. In the year ended 30 June 2022 we were able to increase the level of the Reserve to about £84,219 by private gift aided donations. It remains an important aim of the Trustees to be able to provide emergency cash cover at a level of up to 5% of the index linked building insurance valuation in case of significant insurance loss or damage. This would require cash payments to be released on the authority of a loss adjuster prior to any insurance claim outcome.

Trustees have agreed that a flexible view over the availability of a proportion of the Reserve for capital works should continue to be taken to enable the Management Committee to address necessary projects. In the longer term the Management Committee's position is that the Reserve is for future renovation, major maintenance, or development of the Meon Hall building or its facilities for community needs. In particular the Reserve ensures smooth cash flow, and helps to protect the Trustees position over unexpected insurance loss or other circumstances.

To safeguard important day-to-day needs, the Management Committee's current bank account balance was kept broadly at about £12,000 for cash flow purposes; the account receives no interest. The monthly insurance premium, monthly electrical costs, six monthly contract waste disposal cost and increasing building maintenance costs demonstrate the need for this level of current account balance. Sums may be transferred to the Reserve in the Charities Official Investment Fund (COIF) or withdrawn for current needs at the delegated discretion of the Management Committee's treasurer. In 2019 a review was carried out to confirm that the COIF was the Trustees preferred investment choice for the Reserve in terms of risk, inflation, and interest earned; this choice is unchanged in 2022.

The Management Committee consider there are sufficient funds available in the designated Reserves fund to meet the £12,000 that has been assessed as the minimum necessary for estimated premises dilapidations that is a stringent condition of the Trust Deed, should The Meon Hall have to be handed back to the Parish Council under terms set out in the Trust Deed. This sum of £12,000 is viewed as a potential minimum sum that has been identified as a Contingent Liability in the 2021/22 accounts notes as a priority for ring-fenced retention in the Reserve; the sum is based on an informal professional assessment.

The Management Committee's policy has continued to be that sums identified for 'Known Future Contingent Liabilities' should be placed in a designated project reserve to fund future needs, including the ring-fenced premises dilapidations sum, based on identified future projects and their estimated costs. The Management Committee consider that after these deductions the remaining balance in the Reserve will be broadly equivalent to one year's running costs, plus new equipment, maintenance, and training expenditure of the Meon Hall CIO, to conform with general grant criteria published by the Charity Commission and local government authorities about the size and relevance of the CIO's charity financial reserves which are for public benefit. This annual running costs measure will fluctuate from year to year, so the Management Committee has chosen a lower annual figure of £29,750 as the likely general measure of one year's estimated average running costs expenditure, which in future have to take account of "known unknown" inflation or other costs.

Management Plan. The Meon Hall's Management Plan will be reviewed in the autumn of 2022 with a detailed assessment of annual income and expenditure, and likely future projects and their costs, and whether grants should be applied for where appropriate. Expenditure items identified in the Management Plan affecting the designated Reserves fund, and their outline costs plus VAT, are likely to include capital works projects, equipment purchases, and management training needs. Future hiring income may be affected by inflation or other effects on potential hirers finances.. The Management Plan of 2022 will assess the effects of likely changes to the finances of The Meon Hall.

The principal financial risk for the Meon Hall CIO is sudden loss of hiring income. The unexpected Covid19 pandemic building closure in March 2020 stopped all hiring activity but administrative and maintenance expenditure continued to run down the level of funds. Most groups and hirers offered to allow The Meon Hall CIO to retain payments made for future hirings and asked for bookings to be rolled forward to later dates in 2021 and 2022. The Meon Hall CIO is assessed for annual payment of £11,750 business rates, but is exempt from payment of 80% as a charity; the remaining 20% is also exempted at the discretion of our Local Authority, Winchester City Council (WCC). Despite being exempt from paying a Business Rate, the Meon Hall CIO was awarded four Retail, Hospitality, and Leisure grants by WCC during Lockdown – £10,000 in March 2020, and between November 2020 to May 2021 a further £17,907, and in 2022 £2667. These grants (received in lieu of hiring income) have funded normal administration expenditure, and maintenance costs, and have been fully spent. These grants covered the Meon Hall's running costs up to at least February 2022, which would normally have been met from hiring income.

In normal circumstances the Management Committee would generally plan to hold a total of up to £95,000 in current and designated funds for these and other purposes, all of which are of direct public benefit. The Management Committee believe that these Reserve and General Financial Policies are prudent and justified, not only to give our successors a sound financial base, but also as a hedge against the limited grants available from local authorities and other sources. Specifically the Management Committee needs to be able to provide for the sudden impact of providing emergency cash cover in case of significant hiring income loss, insurance loss or damage, an expected increase in electric running costs, and particularly for implementing new or changing government legislation affecting the safe operation of a community building, so as to be able to continue to maintain and update its 41 year old village hall building.

Acknowledgements. The Management Committee are grateful to the Corhampton & Meonstoke Parish Council for their continuing financial support, and for acting as a supportive landlord. The Management Committee have acknowledged with thanks grants from the Corhampton & Meonstoke Parish Council precept for 2021/22.

People. The CIO's Management Committee met four times face-to-face in the period reported, the average attendance was 9 out of a possible 14 members.

We record thanks to our Committee Secretary, Anne Morrice, who has written accurate minutes; to Sue Marsh our Treasurer who has kept the CIO's accounts to the required Charity Commission model with accuracy, and for her valuable advice on expenditure. To Nicholas Riley for assistance with contracts – particularly the Crypt refurbishment work - and for his valuable professional knowledge of building and works procedures. To Jenny Creese, our Housekeeper, for her enthusiasm and hard work in unsocial hours in looking after the kitchen, toilets, sports changing facilities, and general cleaning and assistance; and particularly for updating the Meon Hall contents list. To Michelle Kempster for her continuing work outside in the car park area, particularly with seasonal autumn leaf clearance; and to Barry Heard and his wife Anita for their continuing work with bush trimming and grass cutting. The trustees acknowledge the Chairman's extensive work on behalf of the committee.

Signature and Declaration

Declaration : I declare in my capacity of charity trustee that the Trustees of The Meon Hall CIO 1157815 have approved this report at the AGM held on 26 October 2022 and have authorised me to sign it on their behalf.

Full name	Alexander James Morrice
Position	Trustee and Chairman
Date	26 October 2022

The Meon Hall - Accounts to 30 June 2022

THE MEON HALL CIO : REGISTERED CHARITY 1157815

Financial Year 1 July 2021 to 30 June 2022

RECEIPTS & PAYMENTS ACCOUNT

2021-2022

Receipts

	£	£
<u>Income from Voluntary Sources</u>		
Beetle Drive	900.81	
Hants County Council and/or Arts Programme Events	-	
200 Club Lottery (Gross Receipts)	3,760.00	£ 4,660.81
C & M Parish Council (including grass cutting)	250.00	
Exton Parish Meeting (grass cutting and other)	-	
WDAPC	-	
WCC HCC	2,667.00	
Grant Making		
Trusts and/or Other Bodies	-	
(2) Grants	-	£ 2,917.00
Gift Aid Donations	14,260.00	
Other Donations	2,388.50	
Legacies	-	
Covenanted	-	
Receipts Gift Aid	3,565.03	£ 20,213.53
Tax Refunds		
(3) Donations & Bequests		
<u>Income from Trading Activities</u>		
(4) Block-Regular Bookings	£	5,743.75
(5) Occasional Bookings	£	9,088.42
(6) Badminton Club	£	150.00
(7) Hired Out Equipment	£	1,613.18
(8) Damage Deposits Received	£	-
Payment by	610.62	
Hirers	-	
Meters/Timers	-	£ 610.62
Refunds		
(9) Electricity		
(10) Telephone	£	-
<u>Income From Assets</u>		
Clearing Bank Account	151.71	
Deposit Fund	-	
(11) Interest	£	151.71
<u>Miscellaneous Receipts</u>		
Insurance and/or Damages	-	
General Refunds	59.35	
(12) Miscellaneous Receipts	£	59.35
<u>Total Receipts for 2021/2022</u>		£ 45,208

The Meon Hall CIO: Registered Charity 1157815					
		Current		Closing Balance	
Monetary Assets				30/06/2021	
<u>Cash and Bank Balances</u>					
Clearing Bank Balance at Close of Business on 30th June 2022		£ 12,500.31		£ 10,610.56	
Less Unpresented Cheques and Unpaid Direct Debits/Bank Transfers	£ -	£ -			
Plus Receipts deposited with Clearing Bank but not yet credited	£ -	£ -		£ -	
Plus Cash and Cheques held by Treasurer	£ -	£ -		£ -	
<u>Other Monetary Assets</u>					
Reserve Fund - COIF Charities Deposit Fund		£ 84,219.36		£ 69,067.65	
Total - Monetary Assets		£ 96,719.67		£ 79,678.21	
Net Receipts (Loss) for 2021/2022				<u>£ 17,041.46</u>	
		£ 96,719.67		£ 96,719.67	
		£ -			
Reconciliation		£ 96,719.67		£ -	

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Payments

THE MEON HALL CIO : REGISTERED CHARITY 1157815

RECEIPTS & PAYMENTS ACCOUNT

<u>Payments</u>	£	£
<u>Direct Charitable Expenditure</u>		
<i>Housekeeping and Cleaning Services</i>	2,671.37	
<i>Car Park Sweeping/Patio</i>	-	
<i>Caretaking Services</i>	180.00	
(1) Facilities Services		£ 2,851.37
<i>Insurance</i>	1,974.91	
<i>Stage,Public and Performing Licences</i>	167.00	
<i>Annual Site Rental</i>	50.00	
<i>Community Action Hants</i>		
<i>Fee</i>		
<i>Electrical & Fire Equipment Inspections and Works</i>	2,092.25	
(2) Premises		£ 4,284.16
<i>Electricity</i>	4,560.70	
<i>TelephoneLine,Callsand</i>	475.25	
<i>Maintenance</i>	-	
<i>Water Rates/Council Tax</i>	1,620.22	
<i>Refuse Collection, Cesspit</i>	80.00	
<i>Window Cleaning</i>		
(3) Supplies & Services		£ 6,736.17
<i>Major Works & Repairs (Over £200)</i>	4,559.34	
<i>Minor Repairs</i>	-	
(4) Building Maintenance & Works		£ 4,559.34
<i>Car Park</i>	1,401.94	
<i>Grass Cutting/ Tree</i>	-	
<i>Surgery</i>		£ 1,401.94
(5) Grounds Maintenance		
<i>Repairs/Replacement</i>	322.15	
<i>New Equipment</i>	5,898.88	
(6) General Equipment		£ 6,221.03
<i>Hire of Equipment</i>	-	
<i>Purchase of New Equipment</i>	-	
<i>Consumables</i>	543.08	
(7) Cleaning Equipment & Supplies		£ 543.08

Other Expenditure

Trustee	118.20		
Expenses Bookings Secretary	-		
Telephone/Stationary	-		
Accounts Examination	-	£	118.20
(8) Management Committee			
200 Club Prizes	775.00		
200 Club Administration and Registration	-		
Fee, Fundraising Event Expenses and	580.62		
Donations	-		
(9) Fundraising		£	1,355.62
(10) Damage Deposits Returned		£	-
Hospitality	-		
Return of Hire Fees	-		
Other	96.00	£	96.00
(11) Other			
<u>Total Payments for 2021/2022</u>		<u>£</u>	<u>28,166.91</u>
Total Receipts (brought forward)		£	45,208.37
Net Receipts (Loss) for 2021/2022		<u>£</u>	<u>17,041.46</u>
Monetary Assets at June 30 2022		£	40,816.57
Monetary Assets at			£ 96,719.67

The Meon Hall, Registered Charity 1157815 (“the CIO”)**Notes to the 2021- 2022 accounts:**

- The accounts are prepared on a “Receipts and Payments” basis. Only monies received by, or notified to, the treasurer of the CIO by 30 June 2022 are included.
- The accounts are subject to examination by an independent examiner in accordance with the requirements of the Charity Commission.
- Uncashed cheques held by the Bookings Secretary as damage deposits are not shown.
- Equipment is shown valued on a “replacement with new” basis or at cost price at 30 June 2022. The price that would be realised if the equipment were sold would be considerably less.
- The Meon Hall, a Charitable Incorporated Organisation (CIO), holds a lease expiring in 2078, as lessees, on a fully repairing and insuring lease. The property is held on trust as a village hall and no alternative use or investment income is possible. As a consequence it would be prudent to view the lease as a liability and not as an asset. During 2021-2022 the CIO held insurance cover for the property, contents and public liability. No professional survey of the dilapidations has been undertaken and the figure of £12,000 is purely an estimate and cannot be relied upon to reflect the exact state of repair on the 30 June 2022.
- The accounting period started on 1 July 2021.
- During this financial year , the Hall was not closed for Lockdown hire, but suffered ongoing Government restrictions in respect of the global pandemic, Covid19, with lost hiring income in November, December 2021, and January 2022. The Trustees of the CIO were grateful to Winchester City Council for a receipt of £2667 in respect of a Retail, Hospitality and Leisure Grant payment to help cover the hiring income losses and additional expenses in respect of the Covid 19 restrictions.
- The Trustees of the CIO are grateful for private donations totalling £16,648 in 2021-2022.
- Major expenses in this financial year were :-
 - £ 2763 Provision of a motorised projector screen
 - £ 2136 Replacement mixer controls for the showers
 - £ 1482 New crockery and cutlery
 - £ 1431 Improvements to broadband

- The 200 Club lottery runs from January to November each year. As of 30 June 2022 the undrawn prizes totalled £675.00
- The Trustees of the CIO confirm in accordance with the Charitable Incorporated (General) Regulations 2012, that at the end of the year (30 June 2022) the CIO did not have any outstanding guarantees to third parties nor debts secured on the assets of the CIO. On 30 June 2022 the CIO had contractual liability, as a lessee, in relation to The Meon Hall premises.

The accounts show a balance of £96,719.67 with an excess of receipts over payments of £17,041.46.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Meon Hall

On accounts for the year
ended

30 June 2022

Charity no
(if any)

CIO 1157815

Set out on pages

1 - 6

1 (remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2022..

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 carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 13 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Natalie Lumby

Date:

17.10.2022

Name:

NATALIE LUMBY

Relevant professional
qualification(s) or body
(if any):

ICAEW - CHARTERED ACCOUNTANT.

Address:

Manor House, High Street, Meonstoke, Southampton SO 32 3NH