

## **THE MEON HALL CIO 1157815**

### **TRUSTEES ANNUAL REPORT - PERIOD ENDED 30<sup>TH</sup> JUNE 2024**

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 2023. 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 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 2024 are to be adopted at the AGM to be held in October 2024.

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. The accounts show receipts over expenditure of £ 8509 at 30 June 2024. The Trustees confirm in accordance with CIO (General) regulations that in the year ending 30 June 2024 the CIO did not have any outstanding guarantees to third parties, nor any debts secured on its assets.

During the year ended 30 June 2024 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 for data protection needs.

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 2023 AGM, is that hiring income should fund running costs but that capital expenditure should be met mainly from reserves, grants, and fundraising. Donations during the year from private donors in the parishes were acknowledged with grateful thanks; Gift Aid recovery was received from HMRC. Grants from Corhampton & Meonstoke's Parish Council for outside works, and grounds maintenance were acknowledged.

Income from hirings of The Meon Hall in 2023/24 from block bookings and occasional hirings recovered to pre-Covid levels. Income from hired-out equipment was also up.

A review of hiring charges was made in 2022. The present position over income and expenditure was confirmed in relation to the level of the hiring charges, taking 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 subsidized local village groups and hirers. 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 was with EDF Energy.

The Meon Hall's average annual use of day and night rate electricity over the 5 years of 2018 to 2023, 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 2024.

The energy efficiency reduction targets recommended in the 2013 Meon Hall Energy Efficiency Survey emphasized 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. Project work has been developing for the installation of a Solar PV Array on the Main Hall's south facing roof. Planning consultant advice has been taken to maximise the efficiency and scope of the intended system. Winchester City Council (WCC)'s declaration of "climate emergency" actions in the district with a carbon neutral target of 2030, ahead of government targets, has increased focus on energy savings. A delay in the PV Array timescale may have advantages if there are government policy reductions on VAT on energy saving matters.

A trustee topic has been 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. Efforts to control and manage village and recreational parking at the Meon Hall continue.

Internal Maintenance. During and after the Covid Lockdown periods, mostly by late 2022, the Management Committee completed an extensive programme of necessary interior refurbishment work supported by WCC business rate grants, which contributed to successful re-opening. Much of this work was the first time that re-decoration had been carried out for some 20 years.

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 action for removal of 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 £700 by a local contractor working at heights up to 7.5 metres. The future installation of a Solar PV Array will bring additional external maintenance costs.

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 2024 demonstrating community support for the Meon Hall trustees objectives for public use. The 200 Club's 331 member subscriptions in 2024 have raised about £2,400 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.

Minimum necessary GDPR data requirements have been followed, and annual review procedures carried out. Hiring conditions 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 to 30 June 2024 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 2024.

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 2024 we were able to increase the level of the Reserve to about £99,324. 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 £6,000 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. Five years ago action 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 2024. The increased rate of inflation and increased interest earned have been beneficial, adding around £365 per month to the Reserve.

The Management Committee consider there are sufficient funds available in the designated Reserves fund to meet the £20,000 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 £20,000 is viewed as a potential minimum sum that has been identified as a Contingent Liability in the 2023/24 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 trustees, 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 £32,750 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 2024 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 2024 will need to introduce the effects of likely changes to the finances of The Meon Hall, and possible level of hiring charges.

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. The Meon Hall CIO is assessed for annual payment of £13,000 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) were spent in full on administration expenditure, and maintenance costs normally met from hiring income.

In normal circumstances the Management Committee would generally plan to hold a total of up to £100,000 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 43 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; and to the Exton Parish Meeting for financial support. The Management Committee have acknowledged with thanks grants from the Corhampton & Meonstoke Parish Council precept for 2023/24.

People. The CIO's Management Committee met seven times face-to-face in the period reported,



the average attendance was 8 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 advice on expenditure. To Natalie Lumby for her careful Examination of the Annual Accounts. To Nicholas Riley for leading on contracts – particularly the Solar PV 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 Norman Creese who has carried out a wide range of maintenance work. To Michelle Kempster for her continuing work outside in the car park area, particularly with seasonal autumn leaf clearance (helped by John Dobby); and to Barry Heard and his wife Anita for their work with 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 23 October 2024 and have authorised me to sign it on their behalf.

Full name	Alexander James Morrice
Position	Trustee and Chairman
Date	23 October 2024



# The Meon Hall, Registered Charity 1157815 (CIO)

## Notes to the 2023 – 2024 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 2024 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.
- A thorough review has been made of the Trustees Valuation of the movable contents of furniture, equipment, kitchen items and consumable stores. The valuation of £44,540 is what might be raised if the Meon Hall contents had to be sold at auction or by private treaty or on closing down or other circumstances, but may well be considerably less based on age and usage.
- 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 2023-2024 the CIO held insurance cover for the property, contents, and public liability. No professional survey of dilapidations has been undertaken and the figure of £20,000 is purely an estimate and cannot be relied upon to reflect the exact state of repair on 30 June 2024.
- The accounting period started on 1 July 2023.
- The Trustees of the CIO are grateful for private donations totalling £1700 in 2023-2024.
- It was agreed by the Trustees of the CIO to make a claim to the buildings insurance company Ansvar for a contribution to the cost of repairing limited flood damage to part of the Small Hall floor in September 2023. The reparation costs amounted to £3372. £879 was received by way of the claim.
- Major expenses in the financial year were :
  - £ 2493 Replacing damaged flooring in Small Hall (Cost after insurance claim)
  - £ 1182 Reducing height of trees, and shrub maintenance
- The 200 Club Lottery runs from January to November each year. As of 30 June 2024 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 financial year (30 June 2024) the CIO did not have any outstanding guarantees to third parties nor debts secured on the assets of the CIO. On 30 June 2024 the CIO had contractual liability, as a lessee, in relation to The Meon Hall premises.
- The accounts show a balance of £105,910.32 with an excess of receipts over payments of £8509.09

## THE MEON HALL CIO 1157815

Financial year 1 July 2023 to 30 June 2024

<u>RECEIPTS AND PAYMENTS ACCOUNT</u>		<u>2023</u>	<u>–</u>	<u>2024</u>
	<u>RECEIPTS</u>	£		£
<u>Income from voluntary sources</u>				
Beetle Drive		1385.64		
Hants County Council & Arts Programme		-		
200 Club Lottery	(Gross receipts)	3280.00		
	(1) Fundraising		4,665.64	
C & M Parish Council (including grass cutting)		732.00		
Exton Parish Meeting (grass cutting & other)		200.00		
HCC, WCC, Hants Rural Action, Grant making trusts		-		



	(2) Grants	932.00
Gift Aid donations	1700.00	
Other donations	476.50	
Legacies	-	
Covenanted receipts	-	
Gift Aid tax refunds	189.66	
	(3) Donations & Bequests	2366.16
<b><u>Income from Trading Activities</u></b>		
	(4) Block regular bookings	5925.50
	(5) Occasional bookings	13,942.40
	(6) Badminton Club	300.00
	(7) Hired out equipment	1212.75
	(8) Damage deposits received	-
Payments by Hirers for Electricity	1428.34	
	(9) Electricity	1428.34
<b><u>Income from Assets</u></b>		
Deposit (Reserve Fund)	4787.85	
	(10) Interest	4787.85
<b><u>Miscellaneous Receipts</u></b>		
Insurance claim	879.00	
General refunds	-	
	(11) Miscellaneous Receipts	879.00
<b><u>Total Receipts for 2023/2024</u></b>		<b><u>£ 36,439.64</u></b>

	<u>2023</u>	<u>—</u>	<u>2024</u>
	£		£
<b><u>PAYMENTS</u></b>			
<b><u>Direct Charitable Expenditure</u></b>			
Housekeeping and Cleaning Services	3351.00		
Car park sweeping/Patio	-		
Caretaking services	360.00		
(1) Facilities services		£ 3,711.00	
Insurance	2,733.58		
Stage, public, and performing licences	35.00		
Annual site rental	50.00		
Community Action Hants fee	-		
Electrical & Fire Equipment Inspections and Works	2,332.27		
(2) Premises		£ 5,150.85	
Electricity	6,906.02		



Telephone line, calls, and maintenance	525.91	
TV Licencing	159.00	
Refuse collection	2,131.27	
Cesspit	156.00	
Piano Tuner	-	
Window cleaning	165.00	
(3) Supplies and Services		£ 10,043.20
Major Works and Repairs (over £200)	3,372.00	
Minor repairs	1,325.52	
(4) Building Maintenance & Works		£ 4,697.52
General maintenance	1,180.00	
Grass cutting/ tree surgery	1,182.00	
(5) Grounds maintenance		£ 2,362.00
Repairs/replacement	456.28	
New equipment	-	
(6) General equipment		£ 456.28
Hire of Equipment	-	
Purchase of New Equipment	-	
Consumables	108.06	
(7) Cleaning Equipment & Supplies		£ 108.06
<b><u>Other Expenditure</u></b>		
Secretarial expenses	-	
Bookings Secretary telephone/stationery	-	
Accounts Examination	-	
(8) Management Committee		£ -
200 Club Prizes	775.00	
200 Club Administration and Registration Fee	-	
Fundraising expenses and donations	626.84	
(9) Fundraising		£ 1,401.64
(10) Damage deposits returned	£ -	
Hospitality	-	
Return of Hire Fees	-	
Other	-	
(10) Other		£ -
<b><u>Total Payments for 2023-2024</u></b>	<b><u>£ 27,930.55</u></b>	
Total Receipts for 2023/2024 (brought forward)	<b>£ 36,439.54</b>	
Net Receipts for 2023 – 2024		<b><u>£ 8,509.09</u></b>



**Table 1 – Statement of Assets and Liabilities**

<b>ASSETS</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
Monetary Assets	<b>£</b>	<b>£</b>
Cash and Bank Balances		
Clearing bank balance at close of business 30 June 2024	6,585.33	7,844.09
Less unrepresented cheques		
Plus Receipts banked but not yet credited by Bank		
Plus cash and cheques not yet banked by Treasurer		
Other monetary assets		
Deposit fund at 30 June 2024	99,324.99	89,537.14
<b>TOTAL MONETARY ASSETS at 30 June 2024</b>	<b>105,910.32</b>	<b>97,381.23</b>
Net surplus (loss) for Financial Year	8,509.09	661.56
Non-monetary assets		
Equipment & Contents		
Trustees valuation	44,540.00	107,600.00
Hire fees to be received	-	-
Pre-paid utilities – BIFFA waste	562.00	419.90
Electricity paid in advance		
Meter water paid in advance	170.00	500.00
200 Club Tickets allocated but not paid for	60.00	-
Gift Aid tax repayments to be received	-	-
<b>TOTAL – Non-Monetary Assets at 30 June</b>	<b>45,332.00</b>	<b>108,519.90</b>
<b>LIABILITIES</b>		
Current Immediate Liabilities	-	-
Undrawn 200 Club Lottery Prizes	675.00	675.00
Advance booking fees held	325.00	5,288.00
Annual site rental	50.00	-
Utilities used – not paid (Electricity)	210.00	249.00
(British Telecom)	-	-
( Metered water)	-	-
Buildings insurance	-	-
Damage deposits cashable but returnable	-	-
Hire fees returnable	-	-
<b>TOTAL – CURRENT/IMMEDIATE LIABILITIES</b>	<b>1,260.00</b>	<b>6,212.00</b>
Known future / contingent liabilities		
Guarantees to 3 <sup>rd</sup> Parties and Debts secured on Assets		



Premises Dilapidations	20,000.00	20,000.00
<b>TOTAL – KNOWN FUTURE/CONTINGENT LIABILITIES</b>	20,000.00	20,000.00





## Section A

## Independent Examiner's Report

Report to the trustees

Trust Name

THE MEON HALL

On accounts for the year ended

30 JUNE 2024

Charity no  
(if any)

1157815

Set out on pages

1 to 4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024

Responsibilities and basis of report

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 130 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 H. Lumb

Date:

2.2.2025

Name:

NATALIE H. LUMBY

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

ICAEW 8113890

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