

Tintinhull Community Hall
Unaudited Financial Statements
31 August 2020

THOMAS WESTCOTT

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Tintinhull Community Hall

Financial Statements

Year ended 31 August 2020

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Tintinhull Community Hall

Trustee's Annual Report

Year ended 31 August 2020

The trustee presents his report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name Tintinhull Community Hall

Charity registration number 1163176

Principal office Northay House
Northay
Chard
TA20 3DN

The trustee

Tintinhull Parish Council

Independent examiner Philip Butterworth, ACA

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2020

Structure, governance and management

Tintinhull Community Hall is an independent charity, registered number 1163176.

The governing document is the Trust Deed dated 3 June 2015, and was updated on 16 December 2019.

Tintinhull Community Hall has one registered Trustee as noted on page 2. The members of the Tintinhull Parish Council who are involved with the management of the charity (throughout the period and since the period end) are:

Mrs Marilyn Smith - Chairman

Mr Richard Le Flufy - Chairman, Village Hall Committee from April 2020 Mr Gerry Hunt (relinquished role as Interim Chairman, Village Hall Committee from April 2020)

Mr Hugh Manuel

Mr Keith Hoare (appointed 21 October 2019)

Mr Daniel Vine (appointed 21 October 2019)

Mr Stephen Creaney (appointed 18 November 2019)

Mr Stephen Readwin

Mr James Pullen

Parish Councillors attend monthly meetings and are convened separately for meetings as the Trustee in accordance with the requirements of the Trust Deed. All decisions by the Parish Council as Trustee are made by the voting of the nine individual councillors by majority. The Council delegates the day to day running of the Community Hall to a sub-committee of the Council called the Community Hall Committee.

The Community Hall Committee (generally known as the Village Hall Committee) is comprised of three Councillors (one the Chairman), up to four village volunteers and up to ten representatives of users of the property - the User Groups who provide a most valuable input to the successful operation of the Hall. This Committee is authorised to manage all bookings of the property; the day to day running and maintenance of the Hall and the payment of bills up to maximum of £1,000 in each case. The Committee meets at least four times a year and is re-elected at each Annual General Meeting. Two Councillors sign for all cheques and payments; no remuneration is provided to any member of the Committee.

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2020

Objectives and activities

Charity objectives

The Trustee confirms that all activities described under 'Objectives', 'Activities' and 'Achievements and Performance' are for public benefit.

The objects of the Charity are to maintain the Property for the purposes of a Community Hall for the benefit and use of all inhabitants of the Parish of Tintinhull, without any distinction whatsoever. The Community Hall provides a physical focus and appropriate facilities in the very heart of the village to cater for a whole range of social and community events and activities to ensure the continued development and sustenance of a vibrant community life for all residents of Tintinhull Village and its Parish. The Hall is used for entertainments, meetings, lectures; classes and any other form of recreation and leisure time occupation.

The Hall Committee are guided in the management of the Hall to support the following Key Outcomes:

- That the physical and mental health, social cohesiveness, welfare and general wellbeing of the community will be improved;
- That the sense of community within the village will be improved through increased volunteering and providing services to meet local needs;
- That the elderly, vulnerable and disabled will be less isolated and be better able to maintain their independence;and
- That the young will have increased opportunities for greater community involvement and development of their skills and confidence.

Activities

Key activities over the reporting period included:

The Trust Deed was re-written in accordance with the Charity Commission's new template and a separate Constitution for the management of the Hall by the Village Hall Committee was written.

The Community Hall Treasurer now has full management of the Hall accounts and is able to operate an online account, enabling payments by BACS. Notwithstanding this, final oversight of the Village Hall financial operation remains with the Trustee.

The VAT question was resolved. VAT on Hall maintenance expenditure was deemed reclaimable under the local authority rules but not that which is related purely to the operation of the coffee shop.

The proposed new accounting and reporting system was deemed to be too onerous and a more comprehensive spreadsheet based accounting and reporting system was developed by the new Treasurer and assistant.

A 'sinking fund' was established for future maintenance of the Hall. Regular inputs are being made to this fund as affordable over time.

Tintinhull Community Hall

Trustee's Annual Report (*continued*)

Year ended 31 August 2020

Achievements and performance

Until COVID shut the Hall on 20th March 2020, it was very much a focal point for village life. It was in use every day, morning, noon and in the evenings. The coffee shop continues to be hugely popular with villagers and visitors.

With its integral, fully featured stage, parishioners have continued to enjoy many performances, plays, events, parties and activities in the Hall and Meeting Room over the last year. There have been a variety of physical fitness classes and the Short Mat Bowls Club is thriving.

The Coffee Shop opens from 10am to 4pm, 5 days per week. There is a team of about 25 volunteers to assist Coffee Shop operation in support of the remunerated Coffee Shop manager. The offering has been developed such that it might now be recognised as a small café.

The book exchange provides a surprisingly good additional income for the Hall.

The income from the Meeting Room was considerably enhanced by it being used approximately 2 days a week by Driver Awareness Courses. Two courses a day were run, of 24 attendees each, and this had a beneficial effect on the takings of the coffee shop too.

Financial review

The Trustee regularly reviews the finances, budgets and spend against budget using a monthly financial report from the Community Hall Committee as part of ensuring effective stewardship of the Community Hall.

This is the fifth reporting period for the charity and the accounts show income of £50,939 (2019: £55,996), of which £8,486 (2019: £5,841) was restricted funds originating in donations and grants. Total expenditure amounted to £45,466 (2019: £49,423) resulting in an end of year surplus of £5,473 (2019: £6,573). Apart from £675 (2019: £5,841) in donations and £7,811 (2019: £nil) in grants, the Coffee Shop provided an income of £18,431 (2019: £27,035) and the Hall Hire and Book Exchange £13,147 (2019: £15,642), totalling £31,578 (2019: £42,677). Coffee shop cost of sales amounted to £18,322 (2019: £26,858) providing a net surplus on this activity of £109 (2019: £177). The bank balance at 31 Aug 2020 was £25,462 (2019: £22,022).

COVID

The Hall was closed on Friday 20th March 2020 as a result of the COVID shutdown. At a meeting of the Trustees that week, it was decided that they could afford to put the two employees on furlough until the end of August on full pay as there were sufficient funds in the reserve account. In the event, in May 2020 the District Council donated £10,000 to local businesses, which included the Hall and the furlough scheme extended beyond that date.

The heating was turned off and electricity use reduced to a minimum to keep essential systems going.

During this period the opportunity was taken to install air conditioning in the meeting room and carry out some redecoration of the hall and meeting room.

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2020

Plans for future periods

Future Plans

In setting the agenda for the future financial year, the following activities are highlighted:

- With the Hall closed and no income, a budget based on the expectation of re-opening later in the year will be developed. A close eye will be kept on finances throughout this period and monitored against this budget, however flawed it might be;
- To integrate the Hall website with the village website and create our own booking system using village IT expertise;
- To make the A/V system much more user friendly;
- To establish a maintenance schedule for all systems;
- To continue necessary internal repainting to maintain the quality of the fabric of the Hall.

The trustee's annual report was approved on and signed on behalf of the board of trustees by:

Mrs Marilyn Smith
Chairman Tintinhull
Community Hall Trust

Mr Richard Le Flufy
Chairman
Tintinhull Community Hall Committee

Tintinhull Community Hall

Independent Examiner's Report to the Trustee of Tintinhull Community Hall

Year ended 31 August 2020

I report to the trustee on my examination of the financial statements of Tintinhull Community Hall ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

**These accounts have NOT yet been signed by the accountants.
The name and address of the accountants
has therefore been suppressed.**

Tintinhull Community Hall

Statement of Financial Activities

Year ended 31 August 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	10,852	8,486	19,338	13,281
Other trading activities	5	31,578	–	31,578	42,677
Investment income	6	23	–	23	38
Total income		<u>42,453</u>	<u>8,486</u>	<u>50,939</u>	<u>55,996</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	30,762	8,086	38,848	41,003
Expenditure on charitable activities	8,9	6,618	–	6,618	8,011
Other expenditure	10	–	–	–	409
Total expenditure		<u>37,380</u>	<u>8,086</u>	<u>45,466</u>	<u>49,423</u>
Net income		<u>5,073</u>	<u>400</u>	<u>5,473</u>	<u>6,573</u>
Transfers between funds		400	(400)	–	–
Net movement in funds		<u>5,473</u>	<u>–</u>	<u>5,473</u>	<u>6,573</u>
Reconciliation of funds					
Total funds brought forward		1,140,384	25,258	1,165,642	1,159,069
Total funds carried forward		<u>1,145,857</u>	<u>25,258</u>	<u>1,171,115</u>	<u>1,165,642</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Tintinhull Community Hall

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	1,149,291	1,152,175
Current assets			
Stocks	16	100	500
Debtors	17	4,082	1,481
Cash at bank and in hand		25,512	22,106
		29,694	24,087
Prepayments and accrued income		–	1,171
Creditors: amounts falling due within one year			
Trade creditors		–	3,921
Other creditors including taxation and social security	18	3,500	–
		3,500	3,921
Net current assets		26,194	21,337
Total assets less current liabilities		1,175,485	1,173,512
Creditors: amounts falling due after more than one year			
Other creditors including taxation and social security	19	3,000	6,500
Accruals and deferred income		1,370	1,370
Net assets		1,171,115	1,165,642
Funds of the charity			
Restricted funds		25,258	25,258
Unrestricted funds		1,145,857	1,140,384
Total charity funds	22	1,171,115	1,165,642

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs Marilyn Smith
Chairman Tintinhull
Community Hall Trust

Mr Richard Le Flufy
Interim-Chairperson
Tintinhull Community Hall Committee

The notes on pages 9 to 17 form part of these financial statements.

Tintinhull Community Hall

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Northay House, Northay, Chard, TA20 3DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tintinhull Community Hall

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tintinhull Community Hall

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2020

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Fundraising and donations	852	675	1,527
Grants			
Lottery grant	—	—	—
Government grant income	10,000	7,811	17,811
	<u>10,852</u>	<u>8,486</u>	<u>19,338</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Fundraising and donations	—	5,841	5,841
Grants			
Lottery grant	7,440	—	7,440
Government grant income	—	—	—
	<u>7,440</u>	<u>5,841</u>	<u>13,281</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2020

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Coffee Shop income	18,431	18,431	27,035	27,035
Hall and meeting room hire	13,014	13,014	15,473	15,473
Book exchange	133	133	169	169
	<u>31,578</u>	<u>31,578</u>	<u>42,677</u>	<u>42,677</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	23	23	38	38
	<u>23</u>	<u>23</u>	<u>38</u>	<u>38</u>

7. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Coffee shop costs	18,322	7,811	26,133
Hall hire costs	12,440	275	12,715
	<u>30,762</u>	<u>8,086</u>	<u>38,848</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Coffee shop costs	26,858	—	26,858
Hall hire costs	14,145	—	14,145
	<u>41,003</u>	<u>—</u>	<u>41,003</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	6,618	6,618	8,011	8,011
	<u>6,618</u>	<u>6,618</u>	<u>8,011</u>	<u>8,011</u>

9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2020 £	Total fund 2019 £
Governance costs	6,618	6,618	8,011
	<u>6,618</u>	<u>6,618</u>	<u>8,011</u>

Tintinhull Community Hall

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

10. Other expenditure

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank charges	—	—	409	409

11. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	6,370	5,862
Operating lease rentals	1,529	1,900

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	525	525
Other financial services	845	845
	1,370	1,370

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	21,151	15,074
Social security costs	1,254	1,482
Employer contributions to pension plans	360	—
	22,765	16,556

The average head count of employees during the year was 2 (2019: 2).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity was received by the trustee.

No trustee expenses have been incurred.

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2020

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Sep 2019	1,124,586	39,207	1,163,793
Additions	—	3,486	3,486
At 31 Aug 2020	<u>1,124,586</u>	<u>42,693</u>	<u>1,167,279</u>
Depreciation			
At 1 Sep 2019	—	11,618	11,618
Charge for the year	—	6,370	6,370
At 31 Aug 2020	<u>—</u>	<u>17,988</u>	<u>17,988</u>
Carrying amount			
At 31 Aug 2020	<u>1,124,586</u>	<u>24,705</u>	<u>1,149,291</u>
At 31 Aug 2019	<u>1,124,586</u>	<u>27,589</u>	<u>1,152,175</u>

16. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>100</u>	<u>500</u>

17. Debtors

	2020 £	2019 £
Prepayments and accrued income	—	1,171
Other debtors	<u>4,082</u>	<u>1,481</u>
	<u>4,082</u>	<u>2,652</u>

18. Other creditors including taxation and social security falling due within one year

	2020 £	2019 £
Loan from Parish Council	<u>3,500</u>	<u>—</u>

19. Other creditors including taxation and social security falling due after more than one year

	2020 £	2019 £
Loan from Parish Council	<u>3,000</u>	<u>6,500</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2020

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £360 (2019: £Nil).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>17,811</u>	<u>–</u>

During the year the charity was the recipient of economic assistance as a result of participating in the UK Government's Coronavirus Job Retention Scheme. The total funds recognised on an accruals basis from the UK Government during the year was £7,811.

Also during the year the charity was the recipient of economic assistance as a result of the Local Authority Coronavirus Grant. The total funds received from South Somerset District Council during the year was £10,000.

22. Analysis of charitable funds

Unrestricted funds

	At				At
	1 Sep 2019	Income	Expenditure	Transfers	31 Aug 2020
	£	£	£	£	£
General funds	<u>1,140,384</u>	<u>42,453</u>	<u>(37,380)</u>	<u>400</u>	<u>1,145,857</u>

	At				At
	1 Sep 2018	Income	Expenditure	Transfers	31 Aug 2019
	£	£	£	£	£
General funds	<u>1,122,245</u>	<u>50,155</u>	<u>(49,423)</u>	<u>17,407</u>	<u>1,140,384</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2020

22. Analysis of charitable funds (continued)

Restricted funds

	At 1 Sep 2019 £	Income £	Expenditure £	Transfers £	At 31 Aug 2020 £
Fundraising and donations	25,258	675	(275)	(400)	25,258
Government grants	—	7,811	(7,811)	—	—
	<u>25,258</u>	<u>8,486</u>	<u>(8,086)</u>	<u>(400)</u>	<u>25,258</u>

	At 1 Sep 2018 £	Income £	Expenditure £	Transfers £	At 31 Aug 2019 £
Fundraising and donations	36,824	5,841	—	(17,407)	25,258
Government grants	—	—	—	—	—
	<u>36,824</u>	<u>5,841</u>	<u>—</u>	<u>(17,407)</u>	<u>25,258</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,149,291	—	1,149,291
Current assets	4,436	25,258	29,694
Creditors less than 1 year	(4,870)	—	(4,870)
Creditors greater than 1 year	(3,000)	—	(3,000)
Net assets	<u>1,145,857</u>	<u>25,258</u>	<u>1,171,115</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	1,152,175	—	1,152,175
Current assets	—	25,258	25,258
Creditors less than 1 year	(8,791)	—	(8,791)
Creditors greater than 1 year	(3,000)	—	(3,000)
Net assets	<u>1,140,384</u>	<u>25,258</u>	<u>1,165,642</u>

24. Related parties

There were no transactions with related parties during the current or previous year.

Tintinhull Community Hall

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

Tintinhull Community Hall

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Fundraising and donations	1,527	5,841
Lottery grant	—	7,440
Government grant income	17,811	—
	<u>19,338</u>	<u>13,281</u>
 Other trading activities		
Coffee Shop income	18,431	27,035
Hall and meeting room hire	13,014	15,473
Book exchange	133	169
	<u>31,578</u>	<u>42,677</u>
 Investment income		
Bank interest receivable	<u>23</u>	<u>38</u>
 Total income	<u><u>50,939</u></u>	<u><u>55,996</u></u>

Tintinhull Community Hall

Detailed Statement of Financial Activities (continued)

Year ended 31 August 2020

	2020 £	2019 £
Expenditure		
Costs of other trading activities		
Purchases	4,589	8,712
Wages and salaries	21,151	15,074
Employer's NIC	1,254	1,482
Pension costs	360	—
Operating leases	1,529	1,900
Repairs and maintenance	1,353	5,073
Other establishment	893	1,339
Telephone	416	553
Other office costs	933	1,008
Depreciation	6,370	5,862
	<u>38,848</u>	<u>41,003</u>
 Expenditure on charitable activities		
Rates and water	342	348
Light and heat	4,833	5,836
Repairs and maintenance	—	382
Legal and professional fees	1,370	1,370
Other office costs	73	75
	<u>6,618</u>	<u>8,011</u>
 Other expenditure		
Bank charges	—	409
	<u>—</u>	<u>409</u>
 Total expenditure	<u>45,466</u>	<u>49,423</u>
 Net income	<u>5,473</u>	<u>6,573</u>

Tintinhull Community Hall

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Costs of other trading activities		
Coffee shop costs		
Coffee Shop costs - purchases	4,589	8,325
Shop costs - wages and salaries	17,250	11,970
Shop costs - employer's NIC	1,254	1,482
Shop costs - pension costs	360	—
Shop costs - operating leases	1,529	1,900
Shop costs - repairs & maintenance	62	1,966
Shop costs - other office costs	470	596
Shop costs - depreciation	619	619
	<u>26,133</u>	<u>26,858</u>
Hall hire costs		
Hall hire - purchases	—	387
Hall hire - wages	3,901	3,104
Hall hire - repairs & maintenance	1,291	3,107
Hall hire - other establishment	893	1,339
Hall hire - telephone	416	553
Hall hire - other office costs	463	412
Hall hire - depreciation	5,751	5,243
	<u>12,715</u>	<u>14,145</u>
Costs of other trading activities	<u>38,848</u>	<u>41,003</u>
Expenditure on charitable activities		
Governance costs		
Governance costs - rates & water	342	348
Governance costs - light & heat	4,833	5,836
Governance costs - repairs & maintenance	—	382
Governance costs - accountancy fees	1,370	1,370
Governance costs - postage & stationery	73	75
	<u>6,618</u>	<u>8,011</u>
Expenditure on charitable activities	<u>6,618</u>	<u>8,011</u>