

Tintinhull Community Hall
Unaudited Financial Statements
31 August 2021

THOMAS WESTCOTT

Chartered Accountants

7 Castle Street

Bridgwater

Somerset

TA6 3DT

Tintinhull Community Hall

Financial Statements

Year ended 31 August 2021

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Tintinhull Community Hall

Trustee's Annual Report

Year ended 31 August 2021

The trustee presents his report and the unaudited financial statements of the charity for the year ended 31 August 2021.

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 2021

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 1. 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
Mr Gerry Hunt
Mr Hugh Manuel
Mr Keith Hoare
Mr Daniel Vine
Mr Stephen Creaney
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 2021

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

This year has been dominated by the COVID restrictions, opening, closing and partially opening and finally fully opening on 12 April 2021.

Key activities over the reporting period included:

Production of a comprehensive COVID Risk Assessment and implementation, which enabled the Hall to be opened in accordance with Government requirements.

The appointment of a new Facilities Manager, who has resolved a number of issues and started proactively controlling the gas and electricity usage, which has made significant savings.

The two employees were furloughed until April 2021 as appropriate.

A new Point of Sales and payment system (iZettle) was installed in the Coffee Shop, which has made payment and accounting very easy and more accurate. Weekly and monthly sales reports are available to the Treasurer and Coffee Shop manager. This has saved the monthly Barclaycard fee of £25 but card transactions are charged at the same percentage.

Meetings were held by Zoom until restrictions were lifted.

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance

When the Hall re-opened in late September 2020, it quickly re-established itself as an important hub for the village and activities started again. Unfortunately it had to be closed again after 6 weeks but on finally re-opening on 16th May 2021, the bookings returned to pre-COVID levels except for the Speed Awareness Courses, which were due to re-start in September 2021.

The Coffee Shop continued to open from 10am to 4pm, 5 days per week once restrictions were lifted. The team of volunteers to assist Coffee Shop manager has however dwindled since COVID.

A new village website was established and the Village Hall one incorporated into this. The Hallmaster Booking system was also replaced by a version of Google calendar, which has automated invoicing and made the Booking Secretary's work much easier.

An annual maintenance programme has been established.

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 sixth reporting period for the charity and the accounts show income of £42,975 (2020: £50,939), of which £9,499 (2020: £8,486) was restricted funds originating in donations and grants. Total expenditure amounted to £41,314 (2020: £45,466) resulting in an end of year surplus of £1,661 (2020: £5,473). Apart from £7,324 (2020: £1,527) in donations and £18,156 (2020: £17,811) in grants, the Coffee Shop provided an income of £8,422 (2020: £18,431) and the Hall Hire and Book Exchange £9,069 (2020: £13,147), totalling £17,491 (2020: £31,578). Coffee shop cost of sales amounted to £15,191 (2020: £18,431) providing a net deficit on this activity of £6,769 (2020: £109 surplus). The bank balance at 31 Aug 2021 was £29,495 (2020: £25,462).

COVID

The coffee shop was able to open for six weeks from September 2020, until restrictions tightened again. It then remained closed until May 2021. Staff remained furloughed in this time. A further £9,431 in grants was received from the district council during the year.

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2021

Plans for future periods

Future Plans

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

- The budget will be set using as much data as possible from this year but extrapolating where necessary.
- To evaluate the coffee shop operation and make recommendations for improvement, in particular to consider the purchase of a new coffee-making machine.
- To continue to enhance the A/V system.
- To continue necessary internal repainting to maintain the quality of the fabric of the Hall.

The trustee's annual report was approved on 29 April 2022 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 2021

I report to the trustee on my examination of the financial statements of Tintinhull Community Hall ('the charity') for the year ended 31 August 2021.

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').

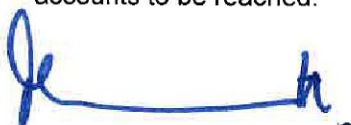
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Philip Butterworth, ACA
Independent Examiner

Thomas Westcott
7 Castle Street
Bridgwater
Somerset
TA6 3DT

29 April 2022

Tintinhull Community Hall

Statement of Financial Activities

Year ended 31 August 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and grant income	4	15,981	9,499	25,480	19,338
Other trading activities	5	17,491	–	17,491	31,578
Investment income	6	4	–	4	23
Total income		<u>33,476</u>	<u>9,499</u>	<u>42,975</u>	<u>50,939</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	28,563	9,499	38,062	38,848
Expenditure on charitable activities	8,9	2,991	–	2,991	6,618
Other expenditure	10	261	–	261	–
Total expenditure		<u>31,815</u>	<u>9,499</u>	<u>41,314</u>	<u>45,466</u>
Net income		<u>1,661</u>	<u>–</u>	<u>1,661</u>	<u>5,473</u>
Transfers between funds		25,258	(25,258)	–	–
Net movement in funds		<u>26,919</u>	<u>(25,258)</u>	<u>1,661</u>	<u>5,473</u>
Reconciliation of funds					
Total funds brought forward		1,145,857	25,258	1,171,115	1,165,642
Total funds carried forward		<u>1,172,776</u>	<u>–</u>	<u>1,172,776</u>	<u>1,171,115</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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	1,143,734	1,149,291
Current assets			
Stocks	16	100	100
Debtors	17	1,158	4,082
Cash at bank and in hand		29,604	25,512
		30,862	29,694
Prepayments and accrued income		114	—
Creditors: amounts falling due within one year			
Other creditors including taxation and social security	18	—	3,500
Net current assets		30,976	26,194
Total assets less current liabilities		1,174,710	1,175,485
Creditors: amounts falling due after more than one year			
Other creditors including taxation and social security	19	—	3,000
Accruals and deferred income		1,934	1,370
Net assets		1,172,776	1,171,115
Funds of the charity			
Restricted funds		—	25,258
Unrestricted funds		1,172,776	1,145,857
Total charity funds	22	1,172,776	1,171,115

These financial statements were approved by the board of trustees and authorised for issue on 29 April 2022, and are signed on behalf of the board by:

Mrs Marilyn Smith
Chairman Tintinhull
Community Hall Trust

Mr Richard Le Flufy
Chairman
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 2021

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 2021

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 2021

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 2021

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 grant income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Fundraising and donations	6,550	—	6,550
Grants			
Government grant income	9,431	9,499	18,930
	<u>15,981</u>	<u>9,499</u>	<u>25,480</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Fundraising and donations	852	675	1,527
Grants			
Government grant income	10,000	7,811	17,811
	<u>10,852</u>	<u>8,486</u>	<u>19,338</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2021

5. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Coffee Shop income	8,422	8,422	18,431	18,431
Hall and meeting room hire	9,069	9,069	13,014	13,014
Book exchange	—	—	133	133
	<u>17,491</u>	<u>17,491</u>	<u>31,578</u>	<u>31,578</u>

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>4</u>	<u>4</u>	<u>23</u>	<u>23</u>

7. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Coffee shop costs	14,565	7,678	22,243
Hall hire costs	13,998	1,821	15,819
	<u>28,563</u>	<u>9,499</u>	<u>38,062</u>

	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>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Support costs	<u>2,991</u>	<u>2,991</u>	<u>6,618</u>	<u>6,618</u>

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Governance costs	<u>2,991</u>	<u>2,991</u>	<u>6,618</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2021

10. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank charges	261	261	—	—

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	6,497	6,370
Operating lease rentals	465	1,529

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	525
Other financial services	870	845
	<u>1,410</u>	<u>1,370</u>

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	21,900	21,151
Social security costs	1,170	1,254
Employer contributions to pension plans	328	360
	<u>23,398</u>	<u>22,765</u>

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: 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 2021

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Sep 2020	1,124,586	42,693	1,167,279
Additions	—	940	940
At 31 Aug 2021	1,124,586	43,633	1,168,219
Depreciation			
At 1 Sep 2020	—	17,988	17,988
Charge for the year	—	6,497	6,497
At 31 Aug 2021	—	24,485	24,485
Carrying amount			
At 31 Aug 2021	1,124,586	19,148	1,143,734
At 31 Aug 2020	1,124,586	24,705	1,149,291

16. Stocks

	2021 £	2020 £
Raw materials and consumables	100	100

17. Debtors

	2021 £	2020 £
Prepayments and accrued income	114	—
Other debtors	1,158	4,082
	1,272	4,082

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

	2021 £	2020 £
Loan from Parish Council	—	3,500

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

	2021 £	2020 £
Loan from Parish Council	—	3,000

The Parish Council resolved to write off the loans of £3,000 and £3,500 against the Capital Reserve for the Parish Council. They have been deemed donations and are included within donations received as unrestricted funds.

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2021

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 £328 (2020: £360).

21. Government grants

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

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>18,930</u>	<u>17,811</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 £9,499 (2020: £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 £9,431 (2020: £10,000).

22. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2020 £	Income £	Expenditure £	Transfers £	At 31 Aug 2021 £
General funds	<u>1,145,857</u>	<u>33,476</u>	<u>(31,815)</u>	<u>25,258</u>	<u>1,172,776</u>

	At 1 Sep 2019 £	Income £	Expenditure £	Transfers £	At 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>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2021

22. Analysis of charitable funds (continued)

Restricted funds

	At 1 Sep 2020 £	Income £	Expenditure £	Transfers £	At 31 Aug 2021 £
Fundraising and donations	25,258	—	—	(25,258)	—
Government grants	—	9,499	(9,499)	—	—
	<u>25,258</u>	<u>9,499</u>	<u>(9,499)</u>	<u>(25,258)</u>	<u>—</u>

	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>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,143,734	—	1,143,734
Current assets	30,976	—	30,976
Creditors less than 1 year	(1,934)	—	(1,934)
Creditors greater than 1 year	—	—	—
Net assets	<u>1,172,776</u>	<u>—</u>	<u>1,172,776</u>

	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>

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 2021

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

Tintinhull Community Hall

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and grant income		
Fundraising and donations	6,550	1,527
Government grant income	18,930	17,811
	<u>25,480</u>	<u>19,338</u>
Other trading activities		
Coffee Shop income	8,422	18,431
Hall and meeting room hire	9,069	13,014
Book exchange	—	133
	<u>17,491</u>	<u>31,578</u>
Investment income		
Bank interest receivable	4	23
	<u>42,975</u>	<u>50,939</u>
Total income		
	<u>42,975</u>	<u>50,939</u>
Expenditure		
Costs of other trading activities		
Purchases	2,219	4,589
Wages and salaries	21,900	21,151
Employer's NIC	1,170	1,254
Pension costs	328	360
Operating leases	465	1,529
Repairs and maintenance	3,210	1,353
Other establishment	973	893
Telephone	409	416
Other office costs	891	933
Depreciation	6,497	6,370
	<u>38,062</u>	<u>38,848</u>
Expenditure on charitable activities		
Rates and water	432	342
Light and heat	1,143	4,833
Legal and professional fees	1,410	1,370
Other office costs	6	73
	<u>2,991</u>	<u>6,618</u>
Other expenditure		
Bank charges	261	—
	<u>41,314</u>	<u>45,466</u>
Total expenditure		
	<u>41,314</u>	<u>45,466</u>

Tintinhull Community Hall

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2021

	2021 £	2020 £
Net income	<u>1,661</u>	<u>5,473</u>

Tintinhull Community Hall

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Costs of other trading activities		
Coffee shop costs		
Coffee Shop costs - purchases	2,219	4,589
Shop costs - wages and salaries	17,160	17,250
Shop costs - employer's NIC	1,170	1,254
Shop costs - pension costs	328	360
Shop costs - operating leases	465	1,529
Shop costs - repairs & maintenance	140	62
Shop costs - other office costs	36	470
Shop costs - depreciation	725	619
	<u>22,243</u>	<u>26,133</u>
Hall hire costs		
Hall hire - wages	4,740	3,901
Hall hire - repairs & maintenance	3,070	1,291
Hall hire - other establishment	973	893
Hall hire - telephone	409	416
Hall hire - other office costs	855	463
Hall hire - depreciation	5,772	5,751
	<u>15,819</u>	<u>12,715</u>
Costs of other trading activities	<u>38,062</u>	<u>38,848</u>
Expenditure on charitable activities		
Governance costs		
Governance costs - rates & water	432	342
Governance costs - light & heat	1,143	4,833
Governance costs - accountancy fees	1,410	1,370
Governance costs - postage & stationery	6	73
	<u>2,991</u>	<u>6,618</u>
Expenditure on charitable activities	<u>2,991</u>	<u>6,618</u>

