

CHARITY REGISTRATION NUMBER: 1163176

Tintinhull Community Hall
Unaudited Financial Statements
31 August 2022

WESTCOTTS
Chartered Accountants
7 Castle Street
Bridgwater
Somerset
TA6 3DT

Tintinhull Community Hall

Financial Statements

Year ended 31 August 2022

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Tintinhull Community Hall

Trustee's Annual Report

Year ended 31 August 2022

The trustee presents his report and the unaudited financial statements of the charity for the year ended 31 August 2022.

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 2022

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 to 6 May 2022 were:

Mrs Marilyn Smith - Chairman (appointed 20 May 2019)
Mr Richard Le Flufy (appointed 20 May 2019)(Chairman, Village hall Committee from April 2020)
Mr Gerry Hunt (appointed 20 May 2019)
Mr Hugh Manuel (appointed 15 July 2019)
Mr Keith Hoare (appointed 21 October 2019)
Mr Stephen Creaney (appointed 18 November 2019)
Mr Stephen Readwin (resigned Nov 2021)
Mr James Pullen

After the Parish Council Elections in May 2022, the members of the Tintinhull Parish Council who were involved with the management of the charity were:

Mr Stephen Creaney (Chairman)
Mr James Pullen (Vice Chairman)
Mrs Cath Cox
Mr Geoff Fisher
Mr Doug Legg
Mr Derek Mills
Mrs Julie Raven
Mrs Katie Stokes
Mrs Ruth Sullivan

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 Trust called the Community Hall Committee. (generally known as the Village Hall Committee)

The Village Hall Committee is comprised of three Councillors (one the Chairperson), up to seven village volunteers (Elected Members) and up to ten representatives of users of the property (User Group Representatives) 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 a 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. No remuneration is provided to any member of the Committee.

Tintinhull Community Hall

Trustee's Annual Report (continued)

Year ended 31 August 2022

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

COVID restrictions were lifted in April 2021 so for this reporting year the Hall has been fully operational and all the regular hirers have returned.

Key activities over the reporting period included:

Continued good housekeeping of the maintenance of the hall, including the replacement of a defective main entrance door and redecorating the toilets.

A new Coffee Shop Manager was recruited in May on the retirement of the original manager and a second coffee shop assistant for the busy lunch period was recruited. The coffee shop continues to be a great success with villagers and surrounding area, including those visiting the National Trust garden in the village during the summer.

Hirings have been excellent, with a steady stream of children's parties at the weekends and the stage used for rehearsals by a local theatre company and the village Drama group.

Parish Council and Hall Committee Meetings were held in "in person" in the Meeting Room again.

Tintinhull Community Hall

Trustee's Annual Report *(continued)*

Year ended 31 August 2022

Achievements and performance

Overall, the Hall has thrived both financially and in its use.

- The Main Hall has been booked every weekday evening and on most weekdays. At weekends, it has become known as a wonderful venue for children's parties, particularly as a bouncy castle is allowed;
- The Meeting Room was hired at least once a week for Speed Awareness courses, which had a beneficial knock on effect to the income for the coffee shop;
- The Local History Group have their archive storage in one of the changing rooms;
- The Coffee Shop continued to open from 10am to 4pm, 5 days per week and provides an excellent element to the overall "package" of the Hall and its benefit to the community.
- The booking system on the village website works well.

Financial review

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

This is the seventh reporting period for the charity and the accounts show income of £58,541 (2021: £42,975), of which £Nil (2021: £9,499) was restricted funds originating in donations and grants. Total expenditure amounted to £56,784 (2021: £41,314) resulting in an end of year surplus of £1,757 (2021: £1,661). Apart from £Nil (2021: £7,324) in donations and £Nil (2021: £18,156) in grants, the Coffee Shop provided an income of £26,697 (2021: £8,422) and the Hall Hire and Book Exchange £31,841 (2021: £9,069), totalling £58,538 (2021: £17,491). Coffee shop cost of sales amounted to £29,870 (2021: £15,191) providing a net deficit on this activity of £3,173 (2021: £6,769). The bank balance at 31 Aug 2022 was £35,521 (2021: £29,495).

Plans for future periods

Future Plans

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

- The budget for next year (2022/2023) has been set based on a full year's normal activities;
- To refine and improve the coffee shop operation and menu and increase the number of volunteers;
- To resolve and simplify the A/V system;
- To continue to maintain the quality of the fabric of the Hall;
- To investigate the installation of solar panels.

Tintinhull Community Hall

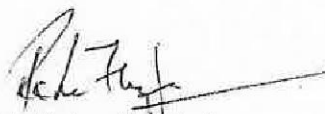
Trustee's Annual Report *(continued)*

Year ended 31 August 2022

The trustee's annual report was approved on 20.3.23 and signed on behalf of the board of trustees by:



Mr Steve Creaney
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 2022

I report to the trustee on my examination of the financial statements of Tintinhull Community Hall ('the charity') for the year ended 31 August 2022.

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

20 March 2023

Tintinhull Community Hall

Statement of Financial Activities

Year ended 31 August 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and grant income	4	—	—	25,480
Other trading activities	5	58,538	58,538	17,491
Investment income	6	3	3	4
Total income		<u>58,541</u>	<u>58,541</u>	<u>42,975</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	50,202	50,202	38,062
Expenditure on charitable activities	8,9	6,246	6,246	2,991
Other expenditure	10	336	336	261
Total expenditure		<u>56,784</u>	<u>56,784</u>	<u>41,314</u>
Net income and net movement in funds		<u>1,757</u>	<u>1,757</u>	<u>1,661</u>
Reconciliation of funds				
Total funds brought forward		1,172,776	1,172,776	1,171,115
Total funds carried forward		<u>1,174,533</u>	<u>1,174,533</u>	<u>1,172,776</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 16 form part of these financial statements.

Tintinhull Community Hall

Statement of Financial Position


31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	1,137,247	1,143,734
Current assets			
Stocks	16	100	100
Debtors	17	3,238	1,158
Cash at bank and in hand		35,627	29,604
		38,965	30,862
Prepayments and accrued income		169	114
Net current assets		39,134	30,976
Total assets less current liabilities		1,176,381	1,174,710
Accruals and deferred income		1,848	1,934
Net assets		1,174,533	1,172,776
Funds of the charity			
Unrestricted funds		1,174,533	1,172,776
Total charity funds	20	1,174,533	1,172,776

These financial statements were approved by the board of trustees and authorised for issue on 20.5.23 and are signed on behalf of the board by:



Mr Steve Creaney
Chairman
Tintinhull Community Hall Trust



Mr Richard Le Flufy
Chairman
Tintinhull Community Hall Committee

The notes on pages 9 to 16 form part of these financial statements.

Tintinhull Community Hall

Notes to the Financial Statements

Year ended 31 August 2022

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 2022

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.

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2022

3. Accounting policies (continued)

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.

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 2022

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 2022 £
Donations			
Fundraising and donations	—	—	—
Grants			
Government grant income	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	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>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2022

5. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Coffee Shop income	26,697	26,697	8,422	8,422
Hall and meeting room hire	31,793	31,793	9,069	9,069
Book exchange	48	48	—	—
	<u>58,538</u>	<u>58,538</u>	<u>17,491</u>	<u>17,491</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	3	3	4	4

7. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Coffee shop costs	29,470	—	29,470
Hall hire costs	20,732	—	20,732
	<u>50,202</u>	<u>—</u>	<u>50,202</u>

	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>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Support costs	<u>6,246</u>	<u>6,246</u>	<u>2,991</u>	<u>2,991</u>

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2022	Total fund 2021
	£	£	£
Governance costs	<u>6,246</u>	<u>6,246</u>	<u>2,991</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2022

10. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank charges	336	336	261	261

11. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	6,487	6,497
Operating lease rentals	—	465

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	570	540
Other financial services	910	870
	<u>1,480</u>	<u>1,410</u>

13. Staff costs

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

	2022 £	2021 £
Wages and salaries	25,508	21,900
Social security costs	1,421	1,170
Employer contributions to pension plans	284	328
	<u>27,213</u>	<u>23,398</u>

The average head count of employees during the year was 2 (2021: 2).

No employee received employee benefits of more than £60,000 during the year (2021: 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 2022

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Sep 2021 and 31 Aug 2022	<u>1,124,586</u>	<u>43,633</u>	<u>1,168,219</u>
Depreciation			
At 1 Sep 2021	—	24,485	24,485
Charge for the year	—	6,487	6,487
At 31 Aug 2022	<u>—</u>	<u>30,972</u>	<u>30,972</u>
Carrying amount			
At 31 Aug 2022	<u>1,124,586</u>	<u>12,661</u>	<u>1,137,247</u>
At 31 Aug 2021	<u>1,124,586</u>	<u>19,148</u>	<u>1,143,734</u>

16. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>100</u>	<u>100</u>

17. Debtors

	2022 £	2021 £
Prepayments and accrued income	169	114
Other debtors	3,238	1,158
	<u>3,407</u>	<u>1,272</u>

18. 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 £284 (2021: £328).

19. Government grants

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

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>18,930</u>

Tintinhull Community Hall

Notes to the Financial Statements (continued)

Year ended 31 August 2022

19. Government grants (continued)

During the previous 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 current year was £Nil (2021: £9,499).

Also during the previous 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 current year was £Nil (2021: £9,431).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2021 £	Income £	Expenditure £	Transfers £	At 31 Aug 2022 £
General funds	<u>1,172,776</u>	<u>58,541</u>	<u>(56,784)</u>	<u>—</u>	<u>1,174,533</u>

	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>

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,137,248	1,137,248
Current assets	39,133	39,133
Creditors less than 1 year	(1,848)	(1,848)
Net assets	<u>1,174,533</u>	<u>1,174,533</u>

	Unrestricted 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>1,172,776</u>

22. Related parties

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

Tintinhull Community Hall

Management Information

Year ended 31 August 2022

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

Tintinhull Community Hall

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Donations and grant income		
Fundraising and donations	—	6,550
Government grant income	—	18,930
	<u>—</u>	<u>25,480</u>
 Other trading activities		
Coffee Shop income	26,697	8,422
Hall and meeting room hire	31,793	9,069
Book exchange	48	—
	<u>58,538</u>	<u>17,491</u>
 Investment income		
Bank interest receivable	3	4
	<u>3</u>	<u>4</u>
 Total income	<u><u>58,541</u></u>	<u><u>42,975</u></u>

Tintinhull Community Hall

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2022

	2022 £	2021 £
Expenditure		
Costs of other trading activities		
Purchases	7,996	2,219
Wages and salaries	25,508	21,900
Employer's NIC	1,421	1,170
Pension costs	284	328
Operating leases	—	465
Repairs and maintenance	7,537	3,210
Other establishment	159	973
Telephone	364	409
Other office costs	447	891
Depreciation	6,486	6,497
	<u>50,202</u>	<u>38,062</u>
Expenditure on charitable activities		
Rates and water	265	432
Light and heat	4,340	1,143
Legal and professional fees	1,480	1,410
Other office costs	161	6
	<u>6,246</u>	<u>2,991</u>
Other expenditure		
Bank charges	336	261
	<u>336</u>	<u>261</u>
Total expenditure	<u>56,784</u>	<u>41,314</u>
Net income	<u>1,757</u>	<u>1,661</u>

Tintinhull Community Hall

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Costs of other trading activities		
Coffee shop costs		
Coffee Shop costs - purchases	7,996	2,219
Shop costs - wages and salaries	18,537	17,160
Shop costs - employer's NIC	1,421	1,170
Shop costs - pension costs	284	328
Shop costs - operating leases	—	465
Shop costs - repairs & maintenance	502	140
Shop costs - other office costs	5	36
Shop costs - depreciation	725	725
	<u>29,470</u>	<u>22,243</u>
 Hall hire costs		
Hall hire - wages	6,971	4,740
Hall hire - repairs & maintenance	7,035	3,070
Hall hire - other establishment	159	973
Hall hire - telephone	364	409
Hall hire - other office costs	442	855
Hall hire - depreciation	5,761	5,772
	<u>20,732</u>	<u>15,819</u>
 Costs of other trading activities	<u>50,202</u>	<u>38,062</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - rates & water	265	432
Governance costs - light & heat	4,340	1,143
Governance costs - accountancy fees	1,480	1,410
Governance costs - postage & stationery	161	6
	<u>6,246</u>	<u>2,991</u>
 Expenditure on charitable activities	<u>6,246</u>	<u>2,991</u>