

Ian N Scott-Dunn

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9th February 2022

The Trustees
Marthall, Ollerton and Little Warford Village Hall Association
Sandlebridge Lane
Marthall
Knutsford
Cheshire WA16 7SB

Dear Trustees,

Following my appointment as Examiner of your charity, I have conducted the examination of the Accounts for the year ended 31st December 2021.

I am content that in connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

I have therefore signed the Independent Examiner's Report and send it to Robert Watson to be incorporated into the Accounts for 2021.

Based on my meetings with Robert Watson and Liz Leech, there are few matters that I would suggest should be considered by the Trustees:

- The charity's current constitution does not seem to be available. It would be useful if this could be found and put on file. If this is not possible, then a new constitution should be prepared and agreed by the trustees/members.
- A reserves policy should be developed. This to ensure that the charity has sufficient funds to pay its debts when they come due. It is also helpful to

establish that the charity has sufficient resources to see through a drastic reduction in its income i.e. COVID 19.

The Charity Commission has a helpful section on its website regarding this.

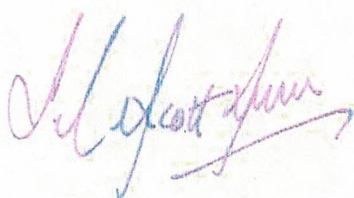
<https://www.charitycommission.org.uk/manage-your-charity/developing-a-reserves-policy/>

- A weekly or monthly reconciliation of the income recorded on the bar till and the payment of that into the bank account. I understand that at present this is only done once or twice a year, which means that if there is an issue it is much more difficult to identify the reasons for any differences.
- Any expenses incurred and claimed from the charity should be countersigned by a Trustee before payment is made.
- Where payment is made to individuals for services provided, it is essential that the charity trustees are sure that the correct employment status is identified. HM Revenue and Customs have a useful guide about this and it is available on: <https://www.gov.uk/guidance/check-employment-status-for-tax>

I have made the above recommendations but it is entirely up to the charity's trustees to consider them and, if agreed, to make any changes accordingly.

I thank both Rob and Liz for their help and time given to enable me to complete this year's Examination.

Yours faithfully,



Ian N Scott-Dunn

Independent Examiner's Report

Marthall, Ollerton and Little Warford Village Hall Association

Annual Accounts for the 12 Months ended 31st December 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

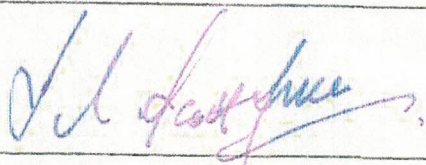
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed:



Date: 21st February 2023

Name:

Ian N Scott-Dunn JP, FCMA, FIMC

Relevant professional qualification(s) or body :

Fellow of the Chartered Institute of Management Accountants

Address:

14 Blueberry Road, Bowdon, Altrincham, Cheshire WA14 3LT

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
INCOMING RESOURCES				
Lettings & subscriptions	33,802	-	33,802	22,897
Fundraising income	3,773	-	3,773	-
Covid grant	2,667	-	2,667	8,335
Bar profits	13,654	-	13,654	9,709
Bank interest	866	-	866	11
Total incoming resources	54,762	-	54,762	40,952
RESOURCES EXPENDED				
Heat, Light & Telephone	6,890	-	6,890	4,010
Insurance	1,089	-	1,089	1,075
Water	150	-	150	104
Booking sec./caretaking/licencing	15,215	-	15,215	10,260
Repairs & Maintenance	12,208	-	12,208	4,543
Depreciation	2,164	9,030	11,194	11,194
Sundry expenses	529	-	529	80
Donations to charities	885	-	885	-
Fundraising events	2,891	-	2,891	-
Total resources expended	42,021	9,030	51,051	31,266
Net incoming resources	12,741	-9,030	3,711	9,686
Balance at 1 January 2021	163,336	352,090	515,426	505,740
Balance at 31 December 2022	<u>176,077</u>	<u>343,060</u>	<u>519,137</u>	<u>515,426</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION


BALANCE SHEET

AS AT 31 DECEMBER 2022

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>2021</u>
		£	£	£	£
Tangible Fixed Assets:	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	343,060	343,060	352,090
Fixtures, fittings & equipment		8,888	-	8,888	11,052
Total Fixed Assets		<u>28,924</u>	<u>343,060</u>	<u>371,984</u>	<u>383,178</u>
Current Assets:					
Prepaid expenses		572	-	572	1,004
Grants receivable		-	-	-	-
Bank current account		7,763	-	7,763	13,567
Bank Reserve account		141,326	-	141,326	120,460
Cash in hand		27	-	27	7
Total Current Assets		<u>149,688</u>	<u>-</u>	<u>149,688</u>	<u>135,038</u>
Current Liabilities - Deps + accruals		<u>2,535</u>	<u>-</u>	<u>2,535</u>	<u>2,790</u>
Net Current Assets / (Liabilities)		<u>147,153</u>	<u>-</u>	<u>147,153</u>	<u>132,248</u>
NET ASSETS		<u>176,077</u>	<u>343,060</u>	<u>519,137</u>	<u>515,426</u>
 REPRESENTED BY:					
General Fund	3	176,077	-	176,077	163,336
Restricted Fund	3	-	343,060	343,060	352,090
		<u>176,077</u>	<u>343,060</u>	<u>519,137</u>	<u>515,426</u>

Approved by the Board of Trustees on

2021 and signed on its behalf by:


 Simon D Armstrong
 Trustee