

Independent Examiner's Statement

Independent examiner's report to the trustees of St Leonards & St Ives Village Hall Management Committee (Registered Charity number 270967)

I report on the accounts of the charity for the year ended 31st March 2021, which are set out in the following pages.

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 report

My examination was carried out in accordance with the 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; or
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Mr Keith John Lewis FCA

Relevant professional qualification or body:

Address: 12 Willow Close, St Leonards, RINGWOOD BH24 2RQ

Date: 25 May 2021

Reserves Policy

The reserves policy takes into account the need to cover fluctuations in income, current liabilities and unplanned expenditure. The minimum operating reserve of 13 weeks operational costs is normally held as cash (unrestricted funds) in the CAF Gold account. Apart from the possible ongoing effects of the pandemic there are no major concerns regarding our financial viability for the next 12 months.

Risks Policy

Our annual risks assessment was carried out in January 2021. The minor risks have been addressed, the main concern is the low number of Trustees and an almost 100% reluctance amongst hirers to join the Trustee board. This year we will be heavily targeting local residents and individual hall users. Ongoing risks assessments have constantly been carried out as circumstances surrounding Covid have evolved.

St Leonards & St Ives Village Hall

Management Committee

Annual Report and Accounts 2020/21

Charity Number 270967



“Thank you so much for all your help, we had a fantastic party. Tony was lovely and very helpful, the hall was great and had everything we needed.”

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Trustees annual review

Reference and administrative details

St Leonards & St Ives Village Hall Management Committee (VHMC) was created on 1st October 1975 (registration number 270967). The charity's address is St Leonards & St Ives Village Hall, Braeside Road, St Leonards, RINGWOOD BH24 2PH. The Village Hall is owned by the Parish Council and administered by the charity under a 99 year lease agreement signed in November 1975 which forms part of the Constitution document.

Charity Trustees during the year were:

Barry Goringe (*Chairman*) **Richard Marshall**

Margaret Goringe (*Vice Chairman*) **Karen Stidston**

Vivienne Frecknall** (*Treasurer*) **Dot Tuck**
(*appointed 5 October 2020*)

Ann Warman

** *V Frecknall is also the Home Watch representative.* Additionally, the following Trustees represented regular user groups: **Myra Barter** (*appointed 15 October 2020*) **Jill Rix** and **Mike Tuck** (*appointed 15 October 2020*).

Objectives and activities

The VHMC is committed to providing an outstanding village hall for the use of residents of St Leonards and St Ives parish without distinction of political, religious or other opinions and with the object of improving their lives including use for meetings, lectures and classes, and other forms of recreation and leisure time occupation. Later in this report are details of our achievements this year and the financial results.

Balance Sheet

	At 31 March 2021			At 31 March 2020		
FIXED ASSETS						
Computer equipment cost	1069.31			1069.31		
Computer equipment dep'n	-567.87			-392.16		
		501.44			677.15	
Fixtures & fittings cost	26789.46			23677.86		
Fixtures & fittings dep'n	-16962.39			-15786.68		
Fixtures & fittings revaluation	-730.48			-730.48		
		9096.59			7160.70	
Other assets cost	6866.60			6866.60		
Other assets dep'n	-2166.54			-1508.14		
		4700.06			5358.46	
Plant and machinery cost	26627.51			23521.51		
Plant and machinery dep'n	-18346.83			-16898.10		
		8280.68			6623.41	
		<u>22578.77</u>			<u>19819.72</u>	
CURRENT ASSETS						
Debtors	-511.25			1740.32		
Prepayments & accrued income	-1339.92					
CAFGOLD	89925.86			85850.17		
CAFCash	4751.25			3013.74		
		<u>92825.94</u>			<u>90604.23</u>	
CURRENT LIABILITIES						
Creditors	-346.11			-489.82		
Accruals & deferred income	0.00			-3214.88		
Asset additions	-7121.60			-7121.60		
PAYE & NI	0.00			0.00		
Pensions	-287.76					
Sales deposits held	0.00			50.00		
		<u>-7755.47</u>			<u>-10776.30</u>	
NETT ASSETS AND LIABILITIES			107649.24			99647.65
FUNDS AND RESERVES	Open	Movement	Close	Open	Movement	Close
Computer club	446.61	-368.89	77.72	181.88	264.73	446.61
Defibrillator	4.00	-4.00	0.00	4.00		4.00
PC Cashflow grant	8000.00	-2000.00	6000.00	0.00	8000.00	8000.00
Works reserve	38000.00		38000.00	38000.00		38000.00
General Fund	53197.04	10374.48	63571.52	63582.82		53197.04
	<u>99647.65</u>	<u>8001.59</u>	<u>107649.24</u>	<u>101768.70</u>	<u>8264.73</u>	<u>99647.65</u>
Accumulated funds	-2121.05			-2121.05		
Funds provided	<u>97526.60</u>		<u>107649.24</u>	<u>99647.65</u>		<u>99647.65</u>

Prepared by: Vivienne Frecknall

V Frecknall

Date: 25 May 2021

Examined by: Keith John Lewis

K J Lewis

Date: 25 May 2021

Statement of Financial Activities

	2020/21	2020/21	2020/21			
	Unrestricted	Restricted	Total	2019/20	Difference	% Change
INCOME						
Donations received	1422.23	13236.00	14658.23	853.50	13804.73	94%
Cupboard hire	1095.25	0.00	1095.25	1100.90	-5.65	-1%
Equipment hire	0.00	0.00	0.00	48.00	-48.00	-100%
Fundraising Income	0.00	0.00	0.00	5.00	-5.00	-100%
ICafe	809.81	0.00	809.81	1300.00	-490.19	-38%
Miscellaneous Income	8700.00	0.00	8700.00	8541.40	158.60	2%
Office Rental	0.00	0.00	0.00	2018.60	-2018.60	-100%
Regular Hirers	4393.75	0.00	4393.75	40823.25	-36429.50	-89%
Private Hirers	59.75	0.00	59.75	2796.34	-2736.59	-98%
Interest Received	39.69	0.00	39.69	126.14	-86.45	-218%
Government Covid grants	39143.00	0.00	39143.00	0.00	39143.00	100%
Total Income	55663.48	13236.00	68899.48	57613.13	11286.35	20%
EXPENSES						
Insurance	-1541.99	0.00	-1541.99	-1705.03	163.04	-10%
Membership fees	-35.00	0.00	-35.00	-45.00	10.00	-22%
Postage	-3.36	0.00	-3.36	0.00	-3.36	100%
Stationery	-411.85	0.00	-411.85	-73.44	-338.41	461%
Sundry expenses	-105.46	-184.03	-289.49	-169.40	-120.09	71%
Telephone	-473.88	0.00	-473.88	-518.21	44.33	-9%
Website	-141.16	0.00	-141.16	-892.66	751.50	-84%
Administration costs	-494.96	0.00	-494.96	-476.12	-18.84	4%
Bank Charges	-69.00	0.00	-69.00	-65.00	-4.00	6%
Depreciation	-3393.68	-64.87	-3458.55	-6848.68	3390.13	-50%
Profit or Loss on Disposal	0.00	0.00	0.00	-27.23	27.23	-100%
Charity Management	0.00	0.00	0.00	40.00	-40.00	-100%
Employer NIC	-216.12	0.00	-216.12	-83.97	-132.15	157%
NIC Recovered	216.12	0.00	216.12	83.97	132.15	157%
Payroll Costs	-24396.31	0.00	-24396.31	-27282.81	2886.50	-11%
Pensions	-390.51	0.00	-390.51	0.00	-390.51	100%
Fundraising costs	0.00	-123.99	-123.99	0.00	-123.99	100%
Agency cleaning	-1838.31	0.00	-1838.31	-5155.03	3316.72	-64%
Cleaning materials	-404.22	0.00	-404.22	-1937.84	1533.62	-79%
Electricity	-3225.43	0.00	-3225.43	-3199.25	-26.18	1%
Gas	-2824.53	0.00	-2824.53	-2189.73	-634.80	29%
General rates	0.00	0.00	0.00	-655.39	655.39	-100%
Inspections	-1512.74	0.00	-1512.74	-223.20	-1289.54	578%
Premises expenses	-5130.80	-13236.00	-18366.80	-5716.87	-12649.93	221%
Rent to PC	-100.00	0.00	-100.00	-75.00	-25.00	33%
Repairs and maintenance	-846.00	0.00	-846.00	-1560.80	714.80	-46%
Water rates	50.19	0.00	50.19	-957.49	1007.68	-105%
Total Expenses	-47289.00	-13608.89	-60897.89	-59734.18	-1163.71	2%
Nett Resource Movement	8374.48	-372.89	8001.59	-2121.05	10122.64	
Transfers Between Funds						
Total Funds Brought Forward	99197.01	450.61	99647.62	101768.70	-2121.05	-2%
Total Funds Carried Forward	107571.49	77.72	107649.21	99647.65	8001.59	8%

There were no expense payments made to Trustees during the year. The accounts were independently examined by Mr Keith Lewis FCA and signed on 25 May 2021. His signed statement is on page 8.

Trustees annual review continued

Public Benefit

When planning actions and activities the Trustees pursue the stated objectives and have complied with their duty to have due regard to the commission's public benefit guidance when reviewing the charity's aims, objectives and in planning future activities.

Structure, governance and management

The charity is an unincorporated association operating under a Lease and Trust Deed with the Parish Council and a Constitution, known as the First Schedule, which governs day to day management of the charity. It operates with a small staff of part time paid employees and a Committee of volunteers who manage the charity. All members of the Committee are drawn from regular users and local residents, they retire together at each Annual General Meeting and can be re-elected or reappointed. All regular user groups are encouraged to join the Committee as either a Trustee or Co-optee, the latter do not hold Trustee and voting status. None of the Trustees have received benefits from the charity in this financial year.

The unpaid Independent Examiner for this year is **Keith Lewis FCA**.

Achievements and performance

The key points from this year are:

Hirers and other income

Hiring rates were increased by 2% across the board, giving a forecast income of £42816 for regular hirers, £1095 for cupboard hire and £3000 for private hirers, however, as Covid meant the closure of the hall from 23 March 2020 the actual hire income for the year was £5549 in total. The computer café generated £810, the parish council in the form of cashflow (non restricted) grant was £6000. Finally we received £2700 insurance claim, £1421 in various hirer's donations and £40 in interest. Total income was £55663 including government grants totalling £39143.

Fundraising activities

Only the Computer Café due to the ongoing lack of an events organiser.

Grants

We received £6000 core-funding (cashflow) grant from our Council plus the Covid grants of £39143.

Staff

This has been a difficult year but throughout our cleaners and caretakers remained available when required so were not furloughed. Gio, due to his age, took a pay reduction. Clementine continued to work whilst home schooling her three children, for which the board were truly grateful. Richard, our new caretaker ultimately joined us in August 2020.

Maintenance

One benefit of Covid was that it enabled us to proceed with updating the committee room and old parish office into an new space now called the Russell Room, complete with a new disabled toilet. This was thanks to a grant of £13236 from the T H Russell fund. One major issue was the failure of the 20 year old boiler in the Annexe which was replaced in September 2020 at a cost of £3199.

Other issues

Due to Covid most meetings were held by email or Zoom, but we did manage to hold our AGM in October in the main hall, at which we welcomed 3 new trustees to the board. We will also be appointing another new trustee at our next meeting in 2021.

Having closed on 23 March 2020, we reopened on 4 July but sadly due to the 'rule of 6' and tier 1 status from September we were unable to welcome many of our hirers back at that time. We also lost a few groups who decided to close down permanently. After the subsequent lockdown in December, we remained closed until the May elections (we are a polling station) and reopened on 15 May 2020 for a church event and other hirers from 17 May 2020.

In January a car hit the building whilst manoeuvring, fortunately the damage was not too severe and we were able to reclaim the cost on insurance.

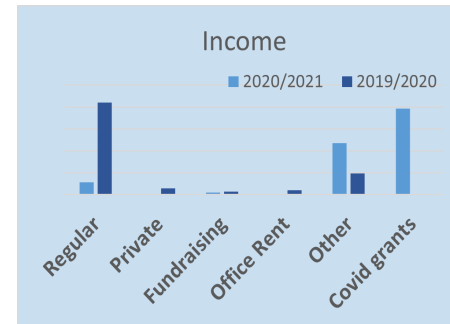
We've also had lots of time to consider further refurbishments to the Annexe (acoustic panels, new lighting and décor) and the main hall, along with potentially adding solar panels to the roof. All of these are at the planning and grant seeking stage. The first planned update will be to the Annexe as we are quite confident of receiving a grant in the summer.

Signed on behalf of the Trustees(Chairman)

Prepared by V Frecknall 8 June 2021

Financial Report

Total expenses exceeded total income by £8001.89.

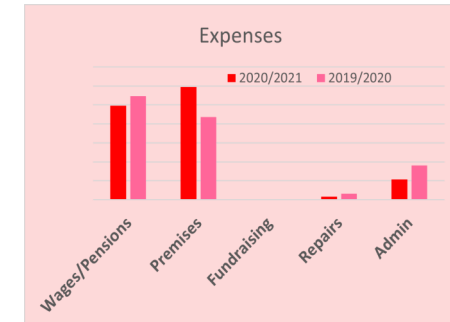


INCOME	2020/2021	2019/2020
Regular	5489.00	41972.15
Private	59.75	2796.34
Fundraising	809.81	1305.00
Office Rent	0.00	2018.60
Other	23397.92	9521.04
Covid grants	39143.00	0.00
	68899.48	57613.13

Income was greatly depressed by Covid and we have lost some long term hirers

as their groups have reduced or curtailed their hall hire due to falling membership. The grants from the Government have ensured that we have not had any short term finance problems. We no longer receive office rent as the room has been refurbished to be an entrance lobby to the Russell room and has provided the space for a new disabled toilet.

Expenditure is £1164 more this year, wages are lower as we did not recruit a replacement caretaker until August, whilst premises costs are higher due to the conversion of the parish office and committee rooms. Admin costs are lower due to lockdown periods meaning less cleaning costs.



EXPENSES	2020/2021	2019/2020
Wages/Pensions	24786.82	27282.81
Premises	29763.83	21814.83
Fundraising	123.99	0.00
Repairs	846.00	1560.80
Admin	5377.25	9075.74
	60897.89	59734.18

Tangible Fixed Assets depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less residual disposal value) of each asset over its expected useful life. However, Plant (the main boiler) has been depreciated at 15% per annum, reducing balance method, giving the resulting net book values:

Fixtures & Fittings	Computer & Office Equipment	Plant
£9096.59	£501.44	£4700.06
		£8280.68

The residual disposable value of these assets however is only around £1000 as many of the items such as flooring, fire doors, electrical installations etc have little or no resale value.