

## 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 31<sup>st</sup> March 2022, 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: 17 May 2022

## 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 April 2022. 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 putting more effort into advertising the hall in local press, Facebook etc.

A busy year culminating in running our own fundraising events once more

**In aid of the Village Hall Charity 270967**

# 29th January 2022



**Doors open 6:30 pm, Supper at 7pm**  
**Tickets: with supper £12.50 per head**  
**Bar and raffle**

Variety of basket meals followed by dessert  
 Come on your own, form a group of 6 or join a group on the night

Contact Viv on 01425 476558  
 vhmcc@btopenworld.com

**St Leonards & St Ives Village Hall**  
**Braeside Road BH24 2PH**

Management Committee  
**Annual Report and  
 Accounts 2021/2022**  
 Charity Number 270967

[www.stleonardshall.org.uk](http://www.stleonardshall.org.uk)

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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:

<b>Margaret Goringe</b> ( <i>Chairman</i> )	<b>Richard Marshall</b>
<b>Barry Goringe</b> ( <i>Vice Chairman</i> )	<b>Karen Stidston</b>
<b>Vivienne Frecknall**</b> ( <i>Treasurer</i> )	<b>Dot Tuck</b>
<b>Jane Holmes</b> ( <i>appointed 15 July 2021</i> )	<b>Angela Simpson</b> ( <i>retired March 22</i> )
<b>Ann Warman</b> ( <i>retired October 2021</i> )	

\*\* Vivienne Frecknall is also the Home Watch representative. Additionally, the following Trustees represented regular user groups: **Myra Barter, Jill Rix and Mike Tuck.**

### 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

### St Leonards & St Ives Village Hall Balance Sheet - Detail As at March 31, 2022

FIXED ASSETS		At 31 March 2022		At 31 March 2021		
Computer equipment cost		1069.31		1069.31		
Computer equipment dep'n		-711.35		-567.87		
			357.96		501.44	
Fixtures & fittings cost		26909.60		26789.46		
Fixtures & fittings dep'n		-18058.98		-16962.39		
Fixtures & fittings revaluation		-730.48		-730.48		
			8120.14		9096.59	
Other assets cost		6866.60		6866.60		
Other assets dep'n		-2737.75		-2166.54		
			4128.85		4700.06	
Plant and machinery cost		23521.51		26627.51		
Plant and machinery dep'n		-19476.30		-18346.83		
			4045.21		8280.68	
			16652.16		22578.77	
<b>CURRENT ASSETS</b>						
Debtors		4744.50		-511.25		
Prepayments & accrued income		764.30		-1339.92		
CAFGOLD		66654.31		89925.86		
CAFCash		1975.01		4751.25		
Prepayment - Empower		25559.66				
			99697.78		92825.94	
<b>CURRENT LIABILITIES</b>						
Creditors		-676.79		-346.11		
Accruals & deferred income		-9064.43		0.00		
Asset additions		-7884.80		-7121.60		
PAYE, NI and Pension		-527.24		-287.76		
Sales deposits held		-300.00		0.00		
			-18453.26		-7755.47	
<b>NETT ASSETS AND LIABILITIES</b>			<b>97896.68</b>		<b>107649.24</b>	
<b>FUNDS AND RESERVES</b>						
	Open	Movement	Close	Open	Movement	Close
Computer club	77.72	-26.14	51.58	446.61	-368.89	77.72
Defibrillator	0.00	0.00	0.00	4.00	-4.00	0.00
PC Cashflow grant	6000.00	10000.00	16000.00	8000.00	-2000.00	6000.00
TH Russell	0.00	0.00	0.00	0.00		
Works reserve	38000.00	0.00	38000.00	38000.00		38000.00
General Fund	63571.52	-19726.42	43845.10	53197.04	10374.48	63571.52
	107649.24	-9752.56	97896.68	99647.65	8001.59	107649.24
Accumulated funds	-2121.05			-2121.05		
Funds provided	105528.19		97896.68	97526.60		107649.24

Prepared by: Vivienne Frecknall



Date: 16 May 2022

Examined by: Keith John Lewis



Date: 17 May 2022

## Statement of Financial Activities

	2021/22	2021/22	2021/22			
	Unrestricted	Restricted	Total	2020/21	Difference	% Change
<b>INCOME</b>						
Donations received	13654.62	4087.80	17742.42	53639.47	-35894.94	-66%
Cupboard hire	1184.34	0.00	1184.34	1095.25	89.09	8%
Equipment hire	86.50	0.00	86.50	0.00	86.50	
Fundraising Income	1150.00	0.00	1150.00	0.00	1150.00	
ICafe	1485.00	0.00	1485.00	809.81	675.19	83%
Miscellaneous Income	10469.00	0.00	10469.00	8861.76	1607.24	18%
Regular Hirers	25618.00	0.00	25618.00	4393.75	21224.25	483%
Private Hirers	3112.00	0.00	3112.00	59.75	3052.25	5108%
Interest Received	15.65	0.00	15.65	39.69	-24.04	-61%
<b>Total Income</b>	<b>56775.11</b>	<b>4087.50</b>	<b>60862.61</b>	<b>68899.48</b>	<b>-8036.87</b>	<b>-12%</b>
<b>EXPENSES</b>						
Administration costs	693.94	0.00	693.94	494.96	198.98	40%
Advertising	252.00	0.00	252.00	84.00	168.00	200%
Insurance	1936.09	0.00	1936.09	1541.99	394.10	26%
Membership fees	60.00	0.00	60.00	35.00	25.00	32%
Postage	3.96	0.00	3.96	3.36	0.60	18%
Stationery	236.13	0.00	236.13	411.85	-175.72	-43%
Sundry expenses	485.40	0.00	485.40	289.49	195.91	68%
Telephone	628.13	0.00	628.13	473.88	154.25	33%
Website	387.81	0.00	387.81	141.16	246.65	175%
Bank Charges	96.00	0.00	96.00	69.00	27.00	39%
Depreciation	3521.09	64.87	3585.96	3035.39	550.57	18%
Profit or Loss on Disposal	3103.85	0.00	3103.85	0	3103.85	
Charity Management	20.00	0.00	20.00	69.00	27.00	39%
Payroll Costs	27171.66	0.00	27171.66	24396.31	2775.35	11%
Pensions	387.14	0.00	387.14	390.51	-3.37	-1%
Fundraising costs	536.99	36.27	573.26	39.99	533.27	1334%
Agency cleaning	508.45	0.00	508.45	1838.31	-1329.86	-72%
Cleaning materials	1286.66	0.00	1286.66	404.22	884.44	219%
Electricity	2944.98	0.00	2944.98	3225.43	-280.45	-9%
Gas	3109.14	0.00	3109.14	2824.53	284.61	10%
General rates	222.80	0.00	222.80	0	222.80	
Inspections	3406.00	0.00	3406.00	1512.74	1893.26	125%
Premises expenses	1518.36	0.00	1518.36	4226.80	-2708.44	-64%
Rent to PC	100.00	0.00	100.00	100.00	0.00	
Repairs and maintenance	13132.06	4012.80	17144.86	14986.00	2158.86	15%
Water rates	750.89	0.00	750.89	-50.19	801.08	
<b>Total Expenses</b>	<b>66501.53</b>	<b>4113.94</b>	<b>70615.47</b>	<b>60474.73</b>	<b>10140.74</b>	<b>16%</b>
<b>Nett Resource Movement</b>	<b>-9726.42</b>	<b>-26.14</b>	<b>-9752.56</b>	<b>8424.75</b>	<b>-18177.31</b>	<b>-112%</b>
Transfers Between Funds						
<b>Total Funds Brought Forward</b>	<b>107571.52</b>	<b>77.72</b>	<b>107649.24</b>	<b>103535.68</b>	<b>8001.59</b>	<b>4%</b>
<b>Total Funds Carried Forward</b>	<b>97845.10</b>	<b>51.58</b>	<b>97896.68</b>	<b>111960.43</b>	<b>10175.72</b>	<b>9%</b>

There were no expense payments made to Trustees during the year. The accounts were independently examined by Mr Keith Lewis FCA and signed on 17 May 2022. 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

*Hirers and other income*

As the year opened on 1 April 2021 village halls were still under lockdown, but were able to reopen in May with certain restrictions. With a high percentage of retirees using the hall there was some initial reluctance for hirer groups to return. On this basis we did not increase hire rates.

The 2021/22 budget took a worst case scenario view that business would increase slowly and could reach 50% of normal hire income. What wasn't known at that time was the scale of the Government support grants which really helped. The computer café increased its hourly rate and generated £1485, plus £1150 at a Quiz night accounts for the fundraising income, the parish council cashflow (non restricted) grant was £10000. Finally we received £14199 in various hirer's donations and government funding, a £4013 grant for annexe refurbishment and £16 in interest. Total income was £60863 including private hirers (£3112, budgeted £1875) and regular hirers income was £26896 versus the budget of £26775.

### Fundraising activities

To celebrate the removal of all lockdown restrictions we organised a Quiz night which was very well received and generated a profit of £597 thanks to sponsorship from a local care home. An impromptu outdoor Christmas singalong earned another £16 and the Computer Café income was £1485.

### Grants

We received £10000 core-funding (cashflow) grant from our Parish Council plus T H Russell's grant of £4012.80 towards acoustic panels and new lighting in the annexe.

### Staff

There were no changes to the staff during this year. In line with the latest minimum wage level the daily caretaker and cleaner wages will be increased accordingly from 6 April 2022.

### Maintenance

Thanks to the T H Russell grant we have improved the lighting and added acoustic panels to the ceiling which have greatly improved the sound quality. We hope to continue this work throughout the other rooms. We also started the process of obtaining a 50/50 grant from Low Carbon Dorset for the installation of solar panels and this work was finally completed in April 2022. Our Legionella checks were failing in some areas and as a result we had to decommission a tank in the loft and obtain a new cylinder.

### Other issues

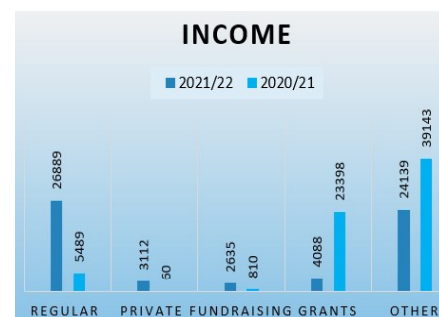
Once of the investigations required for the annexe work was an asbestos survey, which was carried out and some areas are now marked showing asbestos presence.

The Fire Risks Assessment was carried out with a long list of remedial work to be undertaken. Key areas included re-fire retarding the main hall curtains and stage curtains, installation of more fire doors with automatic releases to be fitted to all fire doors, more smoke detectors to be installed. All trustees and staff successfully undertook an online fire extinguisher training course.

Signed on behalf of the Trustees .....(Chairman)

Prepared by V Frecknall 25 August 2022

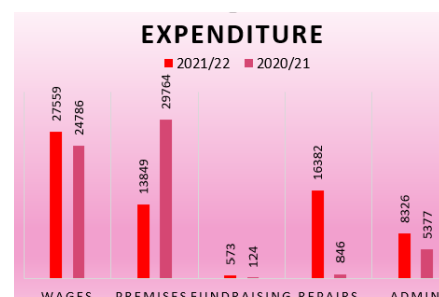
## Financial Report



INCOME	2021/2022	2020/2021
Regular	26888.84	5489.00
Private	3112.00	59.75
Fundraising	2635.00	809.81
Other income	24139.27	0.00
Restricted grants	4087.80	23397.92
Covid grants	0.00	39143.00
	<b>60862.91</b>	<b>68899.48</b>

Total expenses exceeded total income by £5826.03 this year.

**Income** was better than expected and concerns about losing income due to Covid and the average age of hirer groups was somewhat alleviated by new hirers coming in.



EXPENSES	2021/2022	2020/2021
Wages/Pensions	27558.80	24786.82
Premises	13849.28	29763.83
Fundraising	573.26	123.99
Repairs	16381.66	846.00
Admin	8325.94	5377.25
	<b>66688.94</b>	<b>60897.89</b>

**Expenditure** is £5791 more this year, wages in the 2020/21 year were lower than this year as we did not recruit a replacement caretaker until August 2021, whilst premises costs are higher due to the improvements in lighting and acoustics in the Annexe. Admin costs were lower in 2020/21 as the lockdowns meant lower cleaning costs.

**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
£8120.14	£357.96	£4128.85
		£4045.21

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.