

## 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 2023, 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: 8 June 2023

*Mr Keith John Lewis FCA*

## 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



## This is the 3 June 2022 Funday

Management Committee  
**Annual Report and  
 Accounts 2022/2023**  
 Charity Number 270967

## Table of Contents

Trustees Annual Review	Pages 2 to 4
Financial Report	Page 5
Statement of Financial Activities	Page 6
Balance Sheet	Page 7
Examiner's Statement	Page 8
Reserves and Risks Policies	Page 8

## 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> <i>retired 19 July 22</i>
<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>retired October 22</i>	<b>Marie Drake</b> <i>appointed 16 June 22</i>

\*\* Vivienne Frecknall is also the Home Watch representative. Additionally, the following Trustees represented regular user groups: **Myra Barter** and **Jill Rix**, **Mike Tuck** *retired 19 July 22*.

## 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, 2023							
FIXED ASSETS		At 31 March 2023			At 31 March 2022		
Computer equipment cost	1399.26				1069.31		
Computer equipment dep'n	-1154.39				-711.35		
		244.87				357.96	
Fixtures & fittings cost	51745.53				26909.60		
Fixtures & fittings dep'n	-24553.59				-18058.98		
Fixtures & fittings revaluation	-730.48				-730.48		
		26461.46				8120.14	
Other assets cost	1647.35				6866.60		
Other assets dep'n	-1567.78				-2737.75		
		79.57				4128.85	
Plant and machinery cost	26627.51				23521.51		
Plant and machinery dep'n	-21240.30				-19476.30		
		5387.21				4045.21	
		32173.11				16652.16	
CURRENT ASSETS							
Debtors	4055.66				4744.50		
Prepayments & accrued income	0.00				764.30		
CAFGOLD	62077.73				66654.31		
CAFCash	13594.35				1975.01		
Prepayment - Empower					25559.66		
		79727.74				99697.78	
CURRENT LIABILITIES							
Creditors	-649.43				-676.79		
Accruals & deferred income	-8287.47				-9064.43		
Asset additions	0.00				-7884.80		
PAYE & NI	48.28				-527.24		
Pensions	0.00						
Sales deposits held	-221.25				-300.00		
		-9109.87				-18453.26	
NETT ASSETS AND LIABILITIES		102790.98			97896.68		
FUNDS AND RESERVES		Open	Movement	Close	Open	Movement	Close
Computer club		51.58	-10.32	41.26	77.72	-26.14	51.58
PC Cashflow grant		16000.00	-10000.00	6000.00	6000.00	10000.00	16000.00
Works reserve		38000.00	-16117.97	21882.03	38000.00	0.00	38000.00
Warm Hub		0.00	1234.47	1234.47	0.00	0.00	0.00
General Fund		48423.44	21019.47	69442.91	68149.86	-19726.42	48423.44
		102475.02	-3874.35	98600.67	112227.58	-9752.56	102475.02
Accumulated funds		-4578.34		4190.31	-5562.25		-4578.34
Funds provided		97896.68		102790.98	106665.33		97896.68

Prepared by: Vivienne Frecknall



Date: 8 June 2023

Examined by: Keith John Lewis



Date: 8 June 2023

**NOTE:** Due to a prior period error in the financial statements the opening balances have been restated in our new 2022/23 accounts in place of the previously published balances.



## Statement of Financial Activities

	2022/3 Unrestricted	2022/23 Restricted	2022/23 Total	2021/22	Difference	% Change
<b>INCOME</b>						
Donations received	10067.67	9973.18	20040.85	17742.42	2298.43	13%
Cupboard hire	791.20	0.00	791.20	1184.34	-393.14	-33%
Grants - Non recurring	0.00	2100.00	2100.00	0.00	2100.00	
Equipment hire	15.00	0.00	15.00	86.50	-71.50	-81%
Fundraising Income	6424.38	0.00	6424.38	1150.00	5274.38	459%
ICafe	1550.00	0.00	1550.00	1485.00	65.00	4%
Miscellaneous Income	9762.50	0.00	9762.50	10469.00	-706.50	-7%
Regular Hirers	34481.50	0.00	34481.50	25618.00	8863.50	35%
Private Hirers	2771.75	0.00	2771.75	3112.00	-340.25	-7%
Interest Received	446.21	0.00	446.21	15.65	430.56	2751%
<b>Total Income</b>	<b>66310.21</b>	<b>12073.18</b>	<b>78383.39</b>	<b>60862.91</b>	<b>17520.48</b>	<b>-12%</b>
<b>EXPENSES</b>						
Administration costs	502.44	0.00	502.44	693.94	-191.50	-28%
Advertising	114.00	0.00	114.00	252.00	-138.00	-55%
Insurance	1822.98	0.00	1822.98	1936.09	-113.11	-6%
Membership fees	75.00	0.00	75.00	60.00	15.00	25%
Postage	0.00	0.00	0.00	3.96	-3.96	-100%
Stationery	227.26	0.00	227.26	236.13	-8.87	-4%
Sundry expenses	242.26	406.53	648.79	485.40	163.39	34%
Telephone	512.94	0.00	512.94	628.13	-115.19	-18%
Website	327.50	0.00	327.50	387.81	-60.31	-16%
Bank Charges	72.00	0.00	72.00	96.00	-24.00	-29%
Depreciation	4206.94	54.21	4261.15	3546.48	714.67	18%
Profit or Loss on Disposal	0.00	0.00	0.00	0.00	0.00	-100%
Charity Management	0.00	0.00	0.00	0.00	0.00	-100%
Payroll Costs	32202.21	0.00	32202.21	27295.02	4907.19	16%
Pensions	0.00	0.00	0.00	0.00	0.00	0%
Fundraising costs	3865.63	20.98	3886.61	573.26	3313.35	578%
Agency cleaning	0.00	0.00	0.00	508.45	-508.45	-100%
Cleaning materials	1347.67	0.00	1347.67	1288.66	59.01	4%
Electricity	3778.23	0.00	3778.23	2944.98	833.25	28%
Gas	3028.41	0.00	3028.41	3109.14	-80.73	-18%
General rates	0.00	0.00	0.00	222.80	-222.80	-100%
Inspections	515.37	0.00	515.37	3406.00	-2890.63	-81%
Premises expenses	384.93	9973.18	10358.11	1518.36	8839.75	587%
Rent to PC	100.00	0.00	100.00	100.00	0.00	0%
Repairs and maintenance	18446.90	0.00	18446.90	16381.66	2065.24	13%
Water rates	30.17	0.00	30.17	750.89	-720.72	-96%
<b>Total Expenses</b>	<b>71802.84</b>	<b>10454.90</b>	<b>82257.74</b>	<b>66425.16</b>	<b>15832.58</b>	<b>24%</b>
<b>Nett Movement</b>	<b>-5492.63</b>	<b>1618.28</b>	<b>-3874.35</b>	<b>-5562.25</b>	<b>1687.90</b>	
Transfers Between Funds	394.13	-394.13	0.00	0.00	0.00	
<b>Nett Movement in Funds</b>	<b>-5098.50</b>	<b>1224.15</b>	<b>-3874.35</b>	<b>-5562.25</b>	<b>1687.90</b>	
<b>Total Funds B/forward</b>	<b>106613.75</b>	<b>51.58</b>	<b>106665.33</b>	<b>112227.58</b>	<b>-5562.25</b>	<b>-5%</b>
<b>Total Funds C/forward</b>	<b>101515.25</b>	<b>1275.73</b>	<b>102790.98</b>	<b>106665.33</b>	<b>-3874.35</b>	<b>-4%</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 8 June 2023. 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 2022 our budget which had been drawn up in October 2021 took a pessimistic view of income, so it was good to see that by the beginning of the financial year we were already exceeding sales targets meaning more groups had returned than anticipated. Overall our income exceeded budget by £18093.

The fundraising income is basically the computer café that generated £1550 and events that generated a further £6424. The parish council cashflow (non restricted) grant was £10000. Finally we received a £9973 grant for part funding the installation of solar panels on the roof and an insurance claim of £9650 for floor damage. Total income was £78383 including private hirers (£2772, budgeted £3000) and regular hirers income, which had still not reached pre-Covid levels, was £34482 versus the budget of £42000. However we only increased private hirer rates. We received £446 interest on the bank accounts for the year, due to the interest rates being so high.

### Fundraising activities

To celebrate the Queen's Platinum Jubilee the committee organised a community family funday for 3 June. With support from the parish council and local businesses we managed to provide a wonderful day enjoyed by many families with free entry and entertainments ranging from live artists to children's games. We also provided stalls for sellers and low cost café food and bar drinks. The total profit was £1317 and we have decided to continue the event annually. We also ran a magic night in September and a quiz in February (profit £750).

### Grants

We received £10000 core-funding (cashflow) grant from our Parish Council plus £2100 in grants from the Parish Council to manage a Warm Hub from October. This was not very well patronised and at the end of the trial in March we returned £1136 of the grant to the Parish Council..

### Staff

We had three retirements this year, all in March 22. Richard and Tracy retired from caretaking and cleaning duties, replaced by Clayton and Theo. Whilst Gio who had worked for us for over 20 years passed his duties onto Pete. All the new staff have settled in well.

### Maintenance

We obtained a 50/50 grant from Low Carbon Dorset for the installation of solar panels and this work was finally completed in April 2022. In December leaks were found under the Annexe floor, initially several weeks were spent trying to dry out the floor but ultimately we had to remove the existing laminate boards and the parquet flooring beneath before replacing with vinyl flooring. We claimed £9650 for this through our insurance policy. Various other repairs have been required including replacing both water boilers.

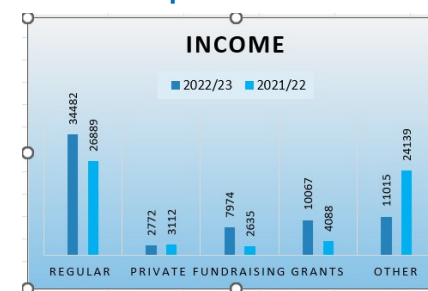
### Other issues

New furniture was bought for the renovated Russell Room making it much tidier. In the main hall we improved the bar area with a wine cooler and under counter fridge.

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

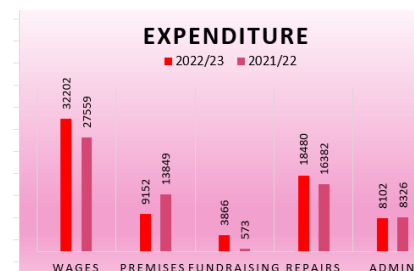
Prepared by V Frecknall 18 July 2023

### Financial Report



INCOME	2022/2023	2021/2022
Regular	34482	26889
Private	2772	3112
Fundraising	7974	2635
Other income	11015	24139
Grants	10067	4088
	<b>66310</b>	<b>60863</b>

**Income** overall was slightly less than 2021/2022 as £9650 was an insurance claim for the annexe floor damage and replacement. Also we only increased private hire rates and elected not to increase the regular hirers as we had not quite reach pre-Covid sales.



EXPENSES	2021/2022	2021/2022
Wages	32202	27559
Premises	9152	13849
Fundraising	3866	573
Repairs	18480	16382
Admin	8102	8325
	<b>71802</b>	<b>66688</b>

Total expenses exceeded total income by £5492 this year.

**Expenditure** Wages are back to normal levels after Covid and the increase in fundraising events comes with higher costs. Repairs includes our 50% contribution to the solar panel purchase and installation.

**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:

Computer & Office	Fixtures & Fittings	Plant & Machinery
£325	£26461	£5387

The residual disposable value of these assets however is only around £2500 as many of the items such as flooring, fire doors, electrical installations etc have little or no resale value.