

TRUSTEE OF SPIXWORTH VILLAGE HALL & PLAYING FIELD

Registered Charity No: 273019

Spixworth Parish Council

Council Office, Village Hall, Crostwick Lane, Spixworth, Norwich NR10 3NQ

Clerk to the Trustee: Mrs C Lake

Tel: 01603 890290

clerk@spixworthparishcouncil.gov.uk

Spixworth Parish Council as Trustee of Village Hall and Playing Fields

Chairman's Report 2023-24

Village Hall Bookings have been steady over 2023/24, the Trustee agreed an increase to hall hire prices in line with other Village Halls of a similar size.

There has been feedback from several regular hirers who are nonprofit struggling to pay the increase in hire fees.

The Village Hall Management Committee Meetings are now held four times per year, to date no one has volunteered to be vice chair. The Trustee meet once per year which is their Annual General Meeting.

The Village Hall accounts faced a shortfall this year of £12,139.57 due to ongoing maintenance and repair work and energy costs which have increased dramatically compared to previous years. The hall is in desperate need of updating and refurbishment works to make it more energy efficient. The Trustee also need to look at staffing and cost saving measures.

The Trustee have instructed solicitors to register the Village Hall Building, Bowls Club and Playing Field with the Land registry so that records are up to date.

The Bowls and Social Club occupation licences are to be reviewed and updated in 2024/25.

There is a need for volunteers to help with fundraising for the Village Hall to raise money for a feasibility study to be carried out.

Mark Knight

Chairman, of the Trustee to
Spixworth Village Hall and Playing Field

21st May 2024

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SPIXWORTH VILLAGE HALL AND PLAYING FIELD MANAGEMENT COMMITTEE FINANCIAL STATEMENT 2023/24
FOR YEAR ENDED 1 APRIL 2023 - 31 MARCH 2024

UPDATED AS OF 31.03.2024

	2025/26	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19
BALANCE BROUGHT FORWARD			£9,113.85	31,493.78	28,277.79	£14,263.57	£13,826.64	£13,998.93

RECEIPTS (Income)	
Hall Hire Private	£7,097.50
Social Club Bar Hire Charge (received from private Hirers)	£700.00
Hall Hire Regular	£18,991.00
Phone Masts Income	£9,295.62
Bottle Bank Glass Credits	£840.90
Bowls Club Ground Rent	£307.15
Parish Council Office Rent	£925.00
Bank Interest	£16.15
Social Club Utility Contribution	£38,089.67
Miscellaneous-(Grants/one off receipts/Parish Magazine	£8,406.60
Spixworth Youth Football Club	£1,251.96
TOTAL	£85,921.55
PAYMENTS (Expenditure)	
Salaries	£14,797.98
Staff Costs	£868.04
Repairs & Maintenance	£21,179.83
Gas & Electric	£56,887.61
Water	£2,120.00
Bottle Bank Glass Collection	£184.68
Grounds Maintenance	£3,518.85
Cleaning Products	£1,138.24
Equipment Rental	£461.33
Printing/Stationery	£2.99
Accounts Package/Microsoft Office	£0.00
Mobile Phone	£110.67
Waste & Recycling Collection	£2,167.65
Bank Transfer to Savings Account /Parish News Account	£0.00
Repayments to Parish Council	£50.98
Miscellaneous	£20.00
Parish Magazine	£0.00
Bar Hire Payments to Social Club	£700.00
Village Hall Annual Premises Licence (DPS/PPL PRS)	£1,135.92
Village Hall Expenses	£2,956.71
TOTAL	£108,301.48

SURPLUS/(DEFICIT) in the Year of Account: -£22,379.93

SPIXWORTH PLAYING FIELD AND VILLAGE HALL MANAGEMENT COMMITTEE

Presented by: C Lake					
	Date	2022/23		Date	2023/24
Lloyds Current Account (Treasurers) Balance	31.3.23	£20,647.32		31.3.24	£9,110.73
Lloyds Savers Account Balance	31.3.23	£10,846.46		31.3.24	£3.12
TOTAL-(Carry this balance forward to next Year)		£31,493.78			£9,113.85

Independent Examiner's Report to the Trustee of Spixworth Playing Field and Village Hall Charity – year ended 31 March 2024

Registered Charity No: 273019

Receipts in the Year: £85,921.55

Payments in the Year: £108,301.48

Reserves as at 31 March 2024: £22,379.93

1. Respective responsibilities of Trustee and Independent Examiner.

The Charity's Trustee is responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustee requires an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

2. Report for the year ended 31 March 2024.

The Charity Commission records the Charity's Registration being dated 21 March 1977 under a Standard Registration. The governing document is under a Conveyance dated 1 May 1969 as amended by Special Resolution on 24 February 2009. The Area of Benefit is the Parish of Spixworth in the County of Norfolk.

The object of the Charity is recorded as to provide '*A Recreation Ground for the Benefit of the Inhabitants of the Parish of Spexworth in such a manner as the Committee or Management Team from time to time shall think fit*'.

An accounting system is in place with a summary document listing the overall payments and receipts in the year of account. Spreadsheets are maintained detailing individual payments and receipts from which the summary document has been constructed.

The following observations are made:

- a) The Charity's Accounts for the year ending 31 March 2024 have been prepared on a Receipts and Payments basis and have yet to be approved by the Trustee.
- b) The Annual Report by Mr Mark Knight, the Chairman of the Trustee, is dated 21 May 2024 and notes the following key issues:
 - *The Village Hall Management Committee Meetings are now held four times per year. The Trustee (Spixworth Parish Council) meet once per year which is their Annual General Meeting.*
 - *The accounting deficit in the year was due to ongoing maintenance and repair work and energy costs which have increased dramatically compared to previous years. The Hall is in desperate need of updating and refurbishment works to make it more energy efficient. The Trustee also need to look at staffing and cost saving measures.*
 - *The Trustee has instructed solicitors to register the Village Hall Building, Bowls Club and Playing Field with the Land Registry so that records are up to date.*
 - *The Bowls and Social Club occupation licences are to be reviewed and updated in 2024/25.*
- c) The Form CC16a (the template to help eligible non-company charities prepare their Trustee's annual report and receipts and payments account) to be submitted to the Charity Commission, has yet to be completed by the Clerk to the Trustee. The Form will display a summary of the accounts for the year 2023/24 with comparative figures for the previous accounting year, 2022/23.
- d) The Annual Return for the previous year ended 31 March 2023 is recorded by the Charity Commission as having been received on 1 March 2024 (30 days late) and the Accounts and Trustee's Annual Report on 20 May 2024 (110 days late).
- e) As at 31 March 2024 the Charity held a Lloyds Bank Treasurer's Account (£9,110.73) and a Lloyds Bank Instant Access Savings Account (£3.12), a total of £9,113.85.
- f) The accounting records presented to the Examiner failed to agree to the Bank Statements and a Bank Reconciliation had not been completed as at 31 March 2024 to identify the reasons for the discrepancies. Following comparison of the transactions listed within the accounts and those in the bank account statements the following items were identified by the Auditor for correction and resulted in the Accounts agreeing with the Bank Statements in the year:
 - The Receipt of £216.00 from NCC Bacs on 23 June 2023 had not been recorded in the Accounts and required inclusion.
 - The Receipt of £66.00 from L Collett on 8 November 2023 had incorrectly been recorded as £120 in the Accounts and required correction.
 - The Receipt of £440.98 from Spixworth YFC on 27 March 2024 had not been recorded in the Accounts and required inclusion.
 - The Transfer of £10,859.49 from the Savings Account to the Current Account on 24 May 2024 had been included as Income (transfers between accounts are not income per se but simply movement of funds from one account to another within the overall finances of the Charity).
 - The Receipt of Savings Account Interest on 11 April 2023 (£6.86), 9 May 2023 (£6.17) and on 9 June 2023 (£3.12) had not been recorded in the Accounts and required inclusion.
- g) Following completion of the above adjustments the Independent Examiner was able to confirm that the Accounts reconciled with the Bank Statements as at 31 March 2024.

A Summary of the Accounts can be displayed as follows:

Accounts Balance b/f at 1 April 2023: £31,493.78 (confirmed with Charity Bank Statements)

Add Receipts in year 2023/24: £85,921.55 (confirmed to the corrected Receipts Lists)

Deduct Payments in year 2023/24: £108,301.48 (confirmed to the Payments Lists)

Accounts balance c/f at 31 March 2024: £9,113.85 (confirmed with Charity Bank Statements).

- h) The Overall Receipts are shown as £85,921.55 in the 2023/24 year of account and record (inter alia) Social Club Utility Contribution (£38,089.67), Regular Hall Hire Receipts (£18,991), Phone Mast Income (£9,295.62) and Hall Hire (Private) (£7,097.50). (This compares to overall Receipts of £52,979.91 in 2022/23).
- i) Overall Payments in the year 2023/24 were recorded as £108,301.48 and included payments relating to (inter alia) Gas and Electricity (£56,887.61), Repairs and Maintenance (£21,179.83), Salaries (£14,797.98) and Grounds Maintenance (£3,518.85). (This compares to overall payments of £49,747.17 in the previous year 2022/23).
- j) **The Capital and Reserves balance at the year-end 31 March 2024 amounted to £9,113.85 (compared to £31,493.78 at the end of the previous year) and reflected the overall deficit of £22,379.93 in the 2023/24 year of account. Whilst at 31 March 2024 the Charity held some reserves and contingency sums to meet unforeseen items of expense, the level of the deficit in 2023/24 is not sustainable and the Trustee urgently needs to consider cost saving measures or additional income generation to provide a secure future for the Charity.**
- k) The Charity is not registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes. Organisations which are established for 'not-for-profit' making purposes can be exempt from registration; the exemption may apply to small clubs, voluntary organisations and some charities.
- l) The Charity is not registered with HMRC for VAT purposes. Should the Charity plan at some point to incur major items of expenditure (extension or other significant expenditure which would attract VAT) it could then be appropriate for the Trustee to consider whether registering for VAT may be of benefit to the Charity.
- m) **The Charity does not currently maintain an Asset Register listing any buildings, equipment and machinery under the ownership of the Charity. The Examiner recommends that the Charity should construct an Asset Register which describes each asset held and (where possible) lists details of the date of purchase, the purchase cost, location, insurance value, and (when applicable) the date of disposal and reason for disposal. The Clerk to the Trustee confirmed that insurance cover for the Village Hall stands at £1,117,806 and the cover for Contents stands at £65,123. It is recommended that the Trustee arranges for the construction of an Asset Register as soon as practicably possible in order to enhance and evidence the control over the assets held by the Charity and, in the event of any future insurance claim, to support and evidence any claim submitted to the insurers.**
- n) The Insurance Policy for the year under review was presented to the Examiner. The Policy was provided by Zurich Municipal for the period 1 June 2023 to 31 May 2024. Public Liability cover stood at £15m. and Employer's Liability cover stood at £10m. Fidelity Guarantee insurance stood at £100,000 which covered the level of cash/bank sums held by the Charity as at 31 March 2024.

- o) The Council's financial administration is undertaken by the Clerk to the Trustee by the use of Spreadsheets. This includes the preparation of the year-end financial statements. The Spreadsheet for Payments displays the payee, the purpose of the payment, the date and the amount of the payment to provide financial control over the transactions.
- p) Similarly, a Spreadsheet for Receipts was presented to the Examiner and displayed the date, amount received, the person/organisation making payment to the Charity and the category/sub-category to identify the reason for the receipt. The document is aimed to secure the necessary financial control over the transactions and provide clear evidence of each receipt.
- q) The Examiner undertook a check of the entries in the Receipts and Payments Spreadsheets with the Bank Statements in order to identify the discrepancies between the sets of data. Other than errors in the recording of Receipts as listed at item f above, all was found to be in order. The individual invoices/vouchers supporting the payments made were not examined because the Examination was being conducted remotely/electronically. The Clerk to the Trustee confirmed to the Examiner that invoices/vouchers were held to evidence and support items of income and expenditure.
- r) The Clerk to the Trustee confirmed that she is authorised to make payments for items under £1,000. The Chairman of the Trustee and the Clerk to the Trustee are signatories for the bank accounts. The Clerk advised that 3 quotations are required for work over £1,000 and payments of £1,000 and above require approval at a meeting of the Trustee. **However, the Charity currently does not have any formal Financial Regulations which provide wider instruction upon the financial administration and control that is to operate with the Charity and to act as an essential document in the overall governance of the Charity. It is recommended that detailed Financial Regulations are prepared for adoption by the Trustee as soon as practicably possible and no later than 31 March 2025.**
- s) **Similarly, the Charity has not prepared any Risk Assessment documentation to identify the significant risks faced by the Charity (both financial and otherwise) and record the controls and actions in place to mitigate the identified risks. It is recommended that Risk Analysis and Risk Assessment documents are prepared for adoption by the Charity as soon as practicably possible and no later than 31 March 2025.**
- t) The Clerk to the Trustee confirmed that the Charity had no debts outstanding as at 31 March 2024.
- u) The Clerk to the Trustee confirmed to the Independent Examiner that she was not aware of any significant issues (potential legal liabilities, financial or administrative issues) which the Charity faces which could impact upon the future finances or income streams of the Charity other than the following:
 - The Clerk to the Trustee raised the concern that the Hall is running at a loss due to excessive energy costs and ongoing repairs (the Trustee has recently arranged for a feasibility study to be undertaken in order to assist funding for major repair works).

In addition the Examiner should highlight that:

- The scale of the deficit in 2023/24 is unsustainable in future years.
- The current lack of an Asset Register gives rise to a degree of risk.
- Financial Regulations and documentation of procedures are required to support the overall governance of the Charity.
- The current lack of risk management documentation could result in significant risks being overlooked or failure to take appropriate and/or timely mitigating action.

3. Basis of Independent Examiner's report.

My examination was carried out in accordance with the applicable 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 Trustee 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.

4. Independent Examiner's Statement.

In connection with my examination:

- a) I confirm that 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 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) 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 (other than those matters already listed at item 2 above, with required action points shown in **bold**) in order to enable a proper understanding of the accounts to be reached.

Trevor Brown

Trevor Brown
Chartered Institute of Public Finance and Accountancy

19 December 2024