



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01.01.2021 to 31.12.2021

Charity name: Paulton Village Hall

Charity registration number: 276144

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide a facility for all parishioners of Paulton and the surrounding areas.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Village Hall is for all residents and non-residents to use. The hall is booked for children's birthday parties, wedding anniversary parties, funeral wakes, christenings and fund - raising events.</p> <p>Currently there are 5 regular hirers, a Pre-School, 2 Karate clubs, 1 badminton club, and a Pilates group.</p> <p>The Pre-School runs over 200 sessions annually for ages 2-4 of 3 hours each session. These are attended, on average, by 10 children per session.</p> <p>The sports' groups run 5 sessions a week, 1.5 - 2 hours each session and are for ages 5-80 years old.</p> <p>Trustees hold meetings to discuss any issues arising at the hall. These meetings are used to discuss future plans and activities.</p> <p>There is a meeting room which is used by the Parish Council for their meetings. This room can also be booked by outside bodies for meetings and training courses.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Charity training for all trustees was held in 2019.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	
Policy on social investment including program related investment.	Para 1.38	
Contribution made by volunteers.	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity continues to work closely with the Pre-School to offer a safe environment for the staff and the children. This has become vital to reduce the spread of COVID-19.</p> <p>An enclosed outdoor play area is provided which is extremely valuable in being able to provide outdoor activities.</p> <p>Renovations and repairs are carried out as required.</p> <p>The hall is booked for children's and adult birthday parties and wedding anniversaries, funeral wakes, christenings, fund raising and other similar events.</p> <p>There are currently 1 Adult Badminton group who use the hall, 2 martial arts groups which teach adults and children, and 2 Pilates classes for all ages.</p> <p>The hall is also used during the school holidays for a holiday play scheme where lunch is provided for all children who attend.</p> <p>The meeting room (with separate access) can be booked by private companies and individuals for courses, business meetings and by local groups.</p> <p>There is a small memorial garden adjacent to the Village Hall, this contains benches and is maintained as a 'quiet space' for residents.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	
Performance of fundraising activities against objectives set.	Para 1.41	
Investment performance against objectives.	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the financial year (31.12.2021) the charity's financial position was £38377.31
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	There is no policy for holding reserves. The money held in reserve is to meet any unforeseen expenditure that may occur.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising).	Para 1.47	Income was from the hall and meeting room bookings and Grants from the Government's Small Business Grant Fund. The Parish Council pay rent for the use of the office.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	No policies held.
A description of the principal risks facing the charity.	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed/lease
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Paulton Parish Council

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees.	Para 1.51	Training held in July 2019
The charity's organisational structure and any wider network with which the charity works.	Para 1.51	
Relationship with any related parties.	Para 1.51	
Other		

Reference and Administrative details

Charity name	Paulton Village Hall
Other name the charity uses	
Registered charity number	276144
Charity's principal address	Farrington Road Paulton Bristol BS39 7LW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Terry Bridgeman	Councillor		
2	Michael Colliver	Councillor		
3	Graham Dix	Councillor	Until September 2021	
4	Zoe Escott	Councillor		
5	David Garlick	Councillor		
6	Gail Garlick	Councillor		
7	Elizabeth Hardman	Councillor		
8	Jeff Humphries	Councillor	Until July 2021	
9	Grant Johnson	Councillor		
10	Anne Lyons	Councillor		
11	Patricia McSherry	Councillor		
12	John Meaton	Councillor		
13	Cyril Mitchard	Councillor		
14	Kayleigh Paul	Councillor	From April 2021	
15	Adam Pitt	Councillor	From June 2021	
16	Hugh Warren	Councillor		
17	Rosie Wollacott	Councillor		
18	Carol Hall	Clerk to Trustees		

Corporate trustees – names of the directors at the date the report was approved.

Director name		

Name of trustees holding title to property belonging to the charity.

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity.	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets.	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gail Garlick	
Position (eg Secretary, Chair, etc)	Chair	

Date	6/10/2022 .
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Paulton Village Hall

Summary of accounts for the year ending 31 December 2021

Receipts 2021

Hire of Hall	4035.24
Hire of Meeting Room	24
Hire of hall (private parties)	2262.5
Rent from PPC	4000
Refunds	1018.44
Sundry Income	8.19
Grants	18636
Total Receipts	29984.4

Payments 2021

Petty Cash	0
Village Hall Administration & Marketing	2361.52
Auditor	160
Building decorating, repairs & maintenance (Internal)	445.5
Building decorating, repairs & maintenance (External)	85
Cleaning	5240.1
Sanitary/nappy disposal bins	2291.35
Fire	122.04
Gas	2638.79
Electricity	1978
Security Alarm	
Water	334
Telephone	363.48
Electrical work/annual testing	
Memorial garden, plants & flowers for the hall area	
Servicing, repairs & maintenance (non bldg)	762.2
Servicing/Repairs to boiler etc	228
Legal Fees	
Annual Insurance Premium & PRS Licence	1554.32
Sundries	1.74
Refunds	842
Total Payments	19408
Surplus/deficit	Surplus 10576.3

Paulton Village Hall

Independent Examiner's Report 2021

Stuart J Pollard

***Director
Auditing Solutions Ltd***

Background

Following the effective resignation of the Hall's previous Independent Examiner, we were approached and appointed to undertake the work for the financial year ended 31st December 2021.

Internal Audit Approach

In undertaking our examination of the 2021 records, we have had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Accounts: however, given the relatively low volume of transactions and this being our first year undertaking the review, we have effectively undertaken a 100% check in several areas as detailed in the following report.

Our programme of cover is designed to afford assurance that the Hall has appropriate financial systems in place that operate in a manner to ensure effective probity of transactions and controls being operated by the Trustees.

The following report provides detail of the work undertaken and conclusions reached, together with any recommendations for improved control or record keeping procedures, the latter being further summarised in the appended Action Plan for the Trustees' consideration and, where deemed appropriate, action is considered ideal to further strengthen controls / procedures, etc.

Overall Conclusion

We are pleased to conclude that, based on the overall satisfactory conclusions drawn from our programme of work, the Hall's Trustees and managing officer have maintained adequate and effective internal control arrangements. Whilst there are no significant concerns arising, we have identified a few areas where we consider scope exists for improved working practices.

Notwithstanding those matters, we have completed and signed the "Independent Examiner Certificate" for submission to the Charity Commission with the year's Accounts with none of the identified areas for improvement considered as warranting formal comment therein.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the spreadsheet cashbook. The Hall has a single bank account in place with NatWest Bank plc. We have: -

- Ensured that an appropriate analysis of receipts and payments exists in the spreadsheet cashbook;
- Ensured the accurate carry forward of the 2020 closing balances to the 2021 records;
- Ensured that the cashbook remains in balance throughout the year and at the financial year-end;
- Checked and agreed the full year's transactions in the cashbook agreeing detail to the supporting bank statements; and
- Verified the accurate recording of detail on the monthly prepared bank reconciliations, also ensuring that no long-standing cheques or other anomalous reconciling entries exist at the financial year-end, also noting that the monthly reconciliations are subject to independent scrutiny and sign-off.

Conclusions

We are pleased to record that there are no issues arising in this area.

Corporate Governance

We understand that the Charity's Constitution is the subject of current review and update and will, if re-appointed for 2022, check on the position and review the content of the final document at the time of that year's review.

Conclusions

We are pleased to record that there are no issues arising in this area currently and, as above, will review the revised Constitution at the time of our examination of the 2022 records.

Review of Expenditure

Our aim here is to ensure that: -

- Resources are released in accordance with the Hall's approved procedures and approved budgets either by individual cheque, or by monthly / periodic direct debit;

- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and / or an acknowledgement of receipt, where no other form of invoice is available; and
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount.

We have reviewed the procedures for the approval and processing of trader and other payments and consider them sound with trustees examining and signing cheques and initialling their counterfoils with payment invoices also initialled and identifying the cheque number.

Due to their low volume, we have checked to ensure that each payment throughout the year is supported by a trade invoice or other appropriate supporting document. In checking the invoices held on file, it became apparent that full supporting documentation only existed for payments by cheque, with no detail of the regular direct debit payments held on file. Consequently, it appears that the Trustees are not examining any supporting documentation in this respect, although we understand that periodic detail is received, although generally not in hard copy format, of such payments.

Conclusions and recommendation

We are pleased to report that no significant issues have been identified in this area, although we consider that, where payments are made by periodic direct debit, appropriate supporting documentation should be acquired and be provided to the Trustees for review and sign-off.

R1. Consideration should be given to the acquisition and / or provision of supporting documentation for payments made by direct debit to one of the cheque signatories for review and sign-off.

Assessment and Management of Risk

We note that the Hall Charity is covered by insurance through Hiscox: we have examined the detailed schedule of cover and consider it appropriate for the Hall's present requirements with Employer's and Public Liability both set at £10 million, together with Fidelity Guarantee cover at £500,000 and Business Interruption - Loss of Revenue cover set at £30,000.

Conclusions

As above, we consider that the level of insurance cover is appropriate for the Hall's current level of activity, Obviously the Covid situation has impacted adversely on the level of hire income being generated in the last two years and, whilst not considering a formal recommendation necessary, we suggest that the level of Business Interruption cover be kept under review to ensure that, should the level of activity and income increase significantly, with income either

getting close to or exceeding the current £30,000 cover, the level of arranged cover be increased accordingly.

Review of Income

In considering the Hall's income streams, we aim to ensure that robust systems are in place to ensure the identification of all receivable income, to ensure that income is invoiced, where appropriate, in a timely manner with effective procedures in place to pursue recovery of any outstanding monies. Examination of the 2021 cashbook reveals that the major sources of income in the year are by way of Parish Council office rent, grants from B&NES to cover lost revenue due to Covid, together with hire income when the Hall was open for hire and occasional refunds of service expenditure (e.g., EDF, Water2Business and PHS).

We note that the hire fees appear to have last been reviewed and approved in 2017 and suggest that, whilst acknowledging the impact of Covid and the desire to ensure optimum usage of the Hall, a further review should be undertaken to help ensure that the Hall running costs are covered as far as is reasonably possible whilst noting that a surplus has occurred in 2021 primarily due to the receipt of grants from B&NES totalling £18,636.

A handwritten Hall booking diary is being maintained recording the name of the hirer and hire times. We note that regular hirers are generally invoiced at the end of each quarter, whilst casual hirers generally visit the Hall office, complete and sign a hire agreement form and pay the due fees by cash or cheque, which are then banked periodically. We have examined the September 2021 diary checking to ensure that a signed booking form is held for the casual hirers and that the fees due have been paid and banked within a reasonable time frame.

Whilst no issues arise in that respect there is no clear audit trail from the booking diary through to invoices or identification of the receipt date of hire fees. Consequently, we suggest that, for casual hirers, the date when payment is received should ideally be recorded in the diary on the actual hire date. We note that a spreadsheet schedule of invoices raised for regular hirers is maintained and suggest that to further enhance the audit trail, the last hire entry in the booking diary for each quarter is annotated with the invoice reference number. Such action would provide a clear and more readily traceable audit trail to the invoicing / receipt of hire fees.

To gain assurance that appropriate controls are in place, we have examined income arising from hire of the Hall in September 2021 ensuring that the appropriate fees have been charged in accordance with the approved scale of fees and charges and been recovered in an appropriate time span, although, as indicated above, the trail from booking to invoicing / receipt of hire fees is not easily identifiable.

We also note that casual hirers are required to pay refundable deposits, which are retained securely locked in the office safe and then returned intact to the

hirer after the hire date and confirmation that no damage has occurred. No formal record is maintained of the receipt or repayment of these deposits which could, in the event of any dispute over the repayment, generate potential problems for the office staff. Consequently, we suggest that a formal register of deposits be maintained identifying the date of receipt, form of receipt (Cash / cheque), booking date, date of repayment and signature of the hirer acknowledging receipt of the refund deposit.

Conclusions and recommendations

As indicated above, we consider that there is potential for improved recording of bookings, cross-referencing of the booking diary to invoices and / or date of receipt of fees, recording of deposits received and repaid, together with the potential need for a formal review and possible uplift in the level of fees being charged.

R2. Hall hire fees should be subjected to periodic review and, if deemed appropriate, increase.

R3. An effective means of cross-referencing diarised bookings to either invoices raised or the dates when payments are received should be implemented to provide an effective audit trail and officers' ease of ensuring that all hire fees have been invoiced and / or paid in a reasonable time frame.

R4. To afford appropriate protection to staff in the event of any query re the repayment of Hall deposits, a formal record should be developed as indicated in the body of the report with a signature obtained from the hirer confirming receipt of the refunded deposit.

Petty Cash Account

We note that a small petty cash account is in operation with sporadic round-sum top-ups, generally of £100 as and when required. We have checked the transactions recorded in the manually maintained petty cash account record for the full financial year and to date in 2022 (in all less than two dozen) ensuring that each was supported by an appropriate invoice or till receipt. We have also checked the physical cash holding at the date of our review (£37.00) visit and are pleased to record that it matched the petty cash book record of transactions and rolling balance.

Conclusions

No matters of concern have been identified in this respect, although we note that the petty cash balance is not included in the Accounts detail provided in the Charity Commission Annual Return.

Statement of Accounts and Charity Commission Annual Return

The Charity Commission require the Trustees to submit an Annual Return reporting the year's financial transactions and, whilst not subject to a formal audit being below the required financial value for such, an Independent Examination of the Charity's records is required to be undertaken with a Certificate provided confirming compliance with the Charity Commission's reporting requirements.

Conclusions

On the basis of the generally satisfactory conclusions drawn from our review programme for the year, we have signed off the Independent Examiner's Certificate with no issues raised requiring formal notification to the Charity Commission. We do, however, urge that the Trustees and officers give due consideration to the few issues raised in the above detailed report taking appropriate action to strengthen controls and recording of Hall bookings accordingly.

Re c. No.	Recommendation	Response
Review of Payments		
R1	Consideration should be given to the acquisition and / or provision of supporting documentation for payments made by direct debit to one of the cheque signatories for review and sign-off.	All invoices/utility bills to be copied and attached to the monthly bank reconciliation upon receipt.
Review of Hall Income		
R2	Hall hire fees should be subjected to periodic review and, if deemed appropriate, increase.	Previous review undertaken in 2017. This has been diarised to review annually in November when preparing the budget for the year ahead. Due to challenges faced over the last 2 years and the grants received it is recommended that the next review is undertaken in November 2022.
R3	An effective means of cross-referencing diarised bookings to either invoices raised or the dates when payments are received should be implemented to provide an effective audit trail and officers' ease of ensuring that all hire fees have been invoiced and / or paid in a reasonable time frame.	As per the recommendation from the Auditor, all officers now add the date payment was made to the diary for occasional hirers.
R4	To afford appropriate protection to staff in the event of any query re the repayment of Hall deposits, a formal record should be developed as indicated in the body of the report with a signature obtained from the hirer confirming receipt of the refunded deposit.	A form has been introduced to sign for receipt and return of the holding deposit for hirers. All officers have been informed of the requirement to complete this form.