



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Lower Hardres and Nackington Village Hall Committee

On accounts for the year
ended

31st March, 2022

Charity no
(if any) 280691

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March, 2022

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that the accounts comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

15th May, 2022

Name:

Jeremy Beatty

Address:

North Cottage, Canterbury Road, Lyminge, Folkestone, Kent TN29 9UQ

Give here brief details of any items that the examiner wishes to disclose.

LOWER HARDRES AND NACKINGTON VILLAGE HALL

Registered Charity No. 280691
RECEIPTS AND PAYMENT ACCOUNTS
For the Year Ended 31st March 2022

Section A Receipts and Payments

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£) 2021/2022	Total Funds (£) 2020/2021
Receipts (General Income)				
Hall hire - Clubs and Societies	6,954.00	0.00	6,954.00	3,033.00
Hall Hire - single functions	7,904.00	0.00	7,904.00	914.00
Hall hire - Local Government	180.00	0.00	180.00	0.00
Asset Hire	0.00	0.00	0.00	0.00
Deposit Interest	300.00	0.00	300.00	504.00
Sundry Transfers	179.00	0.00	179.00	0.00
Small Business Grants	2,667.00	0.00	2,667.00	20,193.00
KCC Covid Recovery Grants	0.00	10,000.00	10,000.00	0.00
Community Restart Grant	0.00	8,000.00	8,000.00	0.00
Receipts Subtotal (Gross income for annual return)	18,184.00	18,000.00	36,184.00	24,644.00
Utilities Rebate	2,234.00	0.00	2,234.00	0.00
Returnable Damage Deposits	4,992.00	0.00	4,992.00	150.00
Total Receipts	25,410.00	18,000.00	43,410.00	24,794.00
Payments				
Repairs/Maintenance/Refurb.	5,977.00	0.00	5,977.00	947.00
Cleaning - Labour/Materials	5,256.00	0.00	5,256.00	1,940.00
Utilities - Electricity/Water	2,282.00	0.00	2,282.00	2,035.00
Landscape/Gardening	1,494.00	0.00	1,494.00	541.00
Insurance	1,252.00	0.00	1,252.00	1,287.00
Services Rendered	1,200.00	0.00	1,200.00	800.00
Office and Sundry Expenses	1,178.00	0.00	1,178.00	2,270.00
Cancellations/Refunds	718.00	0.00	718.00	1,367.00
Broadband/Website	482.00	0.00	482.00	77.00
PRS/PPL	132.00	0.00	132.00	601.00
Expenditure against restricted grants	0.00	12,421.00	12,421.00	0.00
Payments Sub total (for Annual Return)	19,971.00	12,421.00	32,392.00	11,865.00
Damage Deposits Returned	4,692.00	0.00	4,692.00	1,050.00
Uncleared cheque brought forward	0.00	0.00	0.00	38.00
Total Payments	24,663.00	12,421.00	37,084.00	12,953.00
Net Receipts/-Payments			6,326.00	11,841.00
Cash Funds Last Year End			62,269.00	50,428.00
Cash Funds This Year End			68,595.00	62,269.00

Section B Assets and Liabilities

Cash Funds		
United Trust Bank Deposit Account	29,880.00	29,579.00
Nat West Current Account	32,639.00	0.00
Lloyds Current Account	6,076.00	32,690.00
Total Cash Funds	68,595.00	62,269.00
Liabilities		
Damage deposits held at year end	650.00	350.00

Appendix: Movement of Damage Deposits through 2020/2021 to 2022/2023

Deposits Received 2021/22	5,000.00
Deposits Retained 2021/22	8.00
Returnable Deposits 2021/22	4,992.00
Deposits b/f from previous years	350.00
Total returnable deposits	5,342.00
Deposits returned 2021/22	4,692.00
Deposits c/f to 2022/2023	650.00

Signature

Name

Position

Date

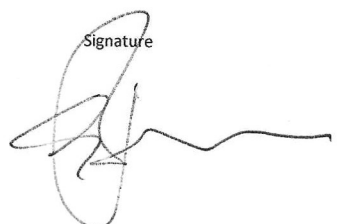
 BA MOORE TREASURER 08/04/2022

Signature

Name

Position

Date

 A. BROWN CHAIR 27/07/2022

Lower Hardres and Nackington Village Hall Committee

Accounts for year ended 31st March 2022

Trustees Annual Report

The trustees herewith present their annual report for the year ended 31st March 2022.

Registered Charity Number 280691

Trustees/Committee Members

All committee members are trustees. The committee members who held office during the year are as follows:

Graham Brown	Chairman
Sean Bone-Knell	Vice Chairman
Barbara Jane Grundy	Secretary
Brian Moore	Treasurer
Mick Wadey	Caretaker
Adrian Beaumont	Committee Member
Hazel Darkin	Committee Member (retired May 2021)
Bob Thomas	Committee Member

Structure, governance, and management

The Association has been set up under a deed of trust dated 14th March 1980, amended by Order of the Charity Commissioners dated 8th February 1996, as a trust managed by the Committee who have the authority to appoint the trustees. All committee members are required to retire each year and offer themselves for re-election if they so choose at the Annual General Meeting (AGM). The re-election clause does not apply to the position of chairman. Elections are undertaken by a quorum of committee members in general meeting. A quorum comprises two-thirds of committee members.

A maximum of ten committee members is permitted at any one time. In order that the committee can fulfil its objectives it is empowered to co-opt new members as needs be.

Objectives of the Charity

The Charity's objectives, as set out in the Governing Document, are to maintain a village hall for the use of the inhabitants of the parish and the wider neighbourhood, without distinction of political, religious, or other opinions, including use for meetings, lectures, classes, and recreation, with the object of improving the conditions of life for the said inhabitants.

We exist to maintain and improve a modern purpose-built village hall in the parish of Lower Hardres and Nackington. This is available for use by the local and wider community for social events, entertainment, education, and exercise.

Financial Review and Projections

Our finances looked very healthy near the end of the 2019/2020 financial year and revenue was buoyant with an annual income of £26,270. At this time we were discussing plans to build a small storage extension and to upgrade the toilets.

However, the Coronavirus outbreak, and subsequent Government restrictions, posed an immediate threat to our financial security. Consequently all thoughts of major expenditure were shelved. Indeed, during the 2020/2021 financial year we endured a rash of cancelled bookings and our total income dropped to £4,450. Fortunately, we were able to contain our routine costs to £11,865, compared with £22,447 in the previous year. But it was unexpected Government largesse, in the form of small business grants totalling £20,193, that massively rescued our fortunes. Indeed, we ended the 2020/2021 financial year with total cash assets of £62,269, an increase of £11,841 on the previous year!

Against this backdrop we began the 2021/2022 financial year with considerably greater optimism than the year before. Nevertheless, bookings were initially sluggish and didn't significantly pick up until mid-summer. Even so, the Omicron threat later in the year introduced a small hiatus, with at least one cancellation as late as January 2022. Thus we have not benefited from a full year's activity, with income from all hires totalling only £15,338.

We did receive a welcome rebate of £2,234 from our water companies following our complaint that we had been billed on the wrong meter since September 2019.

However, once again, it was Government largesse which primarily helped us out with grants totalling £20,667. Only £2,667 of this (the so-called Omicron Grant) came unencumbered, however. The remaining grant awards came with strings attached. The Covid Safe-Space Grant (£10,000) was contingent on us creating a safe space for our activities and we used this money to create a soft-surface outdoor fair-weather space at the rear of the building. (There was a £2,600 overspend on this project, financed from our own funds). Additionally we received an £8,000 "Covid Recovery" grant, in order to encourage people to return to their previous sociable ways after the pandemic. We are using this money to help finance activities in the local community. A social sub-committee under our vice-chairman has so far organised a hog roast and a carol concert, and detailed plans for a Platinum Jubilee party are under way. £5,580 of the Covid Recovery grant remains, with £2,000 ear-marked for the Platinum Jubilee event. We will also make a small sum available to the Gardeners' Society to undertake some colourful planting along our roadside verges.

It is to be hoped that these activities will indeed help re-invigorate the local community and that there might be some reciprocation in due course. We may need new clubs or societies to replace those that have since lapsed, or willing volunteers to help with possible future fund-raising events, and we would hope that many in the parish will see the hall as an attractive social venue.

On the other side of the balance sheet our routine costs have risen to nearly £20,000, almost back to pre-pandemic levels. Moreover, there are significant inflationary pressures looming, for example our electricity tariffs have recently doubled. Our challenge for the 2022/2023 financial year will be to sustain the hall as an attractive venue for hirers, whilst constraining our routine costs as much as is possible.

We ended the year with £29,880 in the United Trust Bank (UTB) paying a dismal 0.8% interest per annum. The bulk of our current account funds (£32,639) are now in an internet bank account with Nat

West. Our old Lloyds cheque-book account is now largely dormant, although this remains as a repository for our Covid Recovery Grant and has a balance of £6,076. Thus we ended the year with total cash assets of £68,595, an increase of £6,326 on the previous year.

Funding Strategy

Our underlying objective has been to maintain the hall as an attractive venue for hirers, and that still remains, despite the changing economic circumstances.

Our broad strategy had been to grow our funds by generating a small operating surplus each year. In this way we anticipated being able to undertake major refurbishments on an approximately ten-year cycle, whilst undertaking minor improvements to the hall on an *ad hoc* basis. We envisaged a Reserves Strategy that would ensure that we always had sufficient funds to undertake major and minor refurbishments on a regular basis. We felt that we should maintain a minimum reserve of about £30,000, which would serve as a suitable foundation for regular saving in order to grow our funds for periodic judicious spending. And, whilst always remaining strongly solvent, we could make our hire charges competitive whilst acknowledging the need to increase them periodically in order to sustain an operating surplus. We therefore saw ourselves as financially stable and fully self-funded.

It has not thus far been part of our strategy to seek grants or funding from third-party sources. However, The Covid Small Business Grants have rather shifted our perspective in this regard, and it may be wise to continue to seek external funding when opportune to do so.

Moreover, with inflation surging towards 10% there seems to be little wisdom in just sitting on our money. Additionally, building costs are rising, and there may be some imperative to spend now rather than later.

However, we have competing demands on our funds and, as a committee, we have not yet formally prioritised these. The much-desired storage extension could cost over £20,000 and estimates for a toilet refurbishment are around £18,000. We note the need to maintain our trees on the site, especially where these are adjacent to neighbouring properties and the highway. Estimated arboriculture costs are around £5,000. There has also been a proposal to improve the acoustics in the hall, at a cost of around £10,000.

The Committee is now in the position of having to re-define its funding and spending strategy, as well as its reserves strategy, in the face of competing demands for project funding, rapid cost inflation, and miserable returns on savings. We anticipate refining our thinking on all these fronts during 2022/2023. We will also need to examine the availability of external grants, and perhaps also the necessity for local fund raising. There are many moving parts, but the Committee intend to reconcile all these with due consideration and judgement during the next financial year.

Insurance

The Committee recognise that it is under a legal obligation to protect the building and its users through adequate and appropriate insurance.

In April we obtained a Buildings Valuation Report from our insurers (Allied Westminster) which is indexed-linked and valid for a further five years. We have thus insured the building for £651,000, as advised, for a mere £11 increase in premium..

We increased our Contents insurance from £7,500 to £15,000 during 2019/2020 but may need to revisit this. Substantial public liability insurance is also in place, as is trustee indemnity insurance.

During 2019/2020 we took out cover of £50,000 over 24 months for loss of income resulting from theft, or damage to the fabric of the hall. Our insurers did not offer cover for the wholly unanticipated Coronavirus shutdown.

To comply with the insurers requirements whilst the hall has been out of use during lockdown, we have ensured that our caretaker regularly inspects the premises, and our cleaner, likewise, makes regular weekly visits.

Our continued compliance with the terms of our insurance requires that

- Portable electrical appliances are tested by qualified personnel annually.
- The mains electrical installation is checked by a qualified engineer every five years.
- A Fire Safety Risk Assessment is updated annually by the Committee.
- Fire-fighting appliances are inspected annually under contract with the supplier.
- Our Risk Assessments are reviewed independently and updated.
- We operate a Covid-secure environment.
- We notify hirers of our Covid risk assessments.

Records and documentation are retained by the Secretary.

Hiring

Use of the hall is subject to a GDPR-compliant Hiring Agreement which must be signed by the hirer when booking. The hall has a Premises Licence, which dictates the hours the hall can be used, and is licensed by the Performing Rights Society for live and recorded music. We have a licence to sell alcohol within the hall which requires the hirers, or their nominees, to take formal responsibility for adherence to the terms of the licence. Any variation in conditions (e.g. to sell alcohol in the grounds) requires the hirer to apply to Canterbury City Council for a Temporary Events Notice.

We increased our hire charges from September 2018. This was intended to ensure that our income exceeded expenditure and that we could grow our funds for the future whilst still remaining competitive. To remain active and profitable we hope to see a sustained recovery in bookings during 2022/2023.

Whenever mandated by Government policy we have notified all potential hirers of our Covid safety practices and have supplied our Covid risk assessments as needs be. Hopefully, the necessity for this will fade as we "learn to live with Covid".

Use of the Hall is promoted via a website (www.lowerhardresvillagehall.org) and via *ad hoc* notices on parish noticeboards and in the parish magazine.

Policies and Procedures

To guide the Management Committee in exercising its duty of care to members the following policy statements have been adopted

- Health and Safety Policy
- Covid Safety Policies and Risk Assessments
- GDPR policies and procedures
- Financial Policy
- Child Protection Policy
- Vulnerable Adults Policy

- Lone Worker Policy
- Fire Safety Policy
- Risk Assessment and Safety Review Policy
- First Aid Policy

Copies of these policies are maintained with the Secretary. The GDPR policies appear on our website.

Acknowledgements

The committee would like to take this opportunity to thank all its members and volunteers for all their hard work during the year. Similarly, we wish to thank our regular and occasional hirers for their continuing support. We hope that we can return to normal business during 2022/2023 once the spectre of Covid has fully receded.

Declaration

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees

Signature:



Full name:

Barbara Jane
Grady

Position:

Trustee

Date:

8/4/22.

Signature:



Full name:

G. Brown

Position:

Chair

Date:

08/04/22