



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

Charity Name

BARROW VILLAGE HALL

On accounts for the year
ended

31 MARCH 2021

Charity no
(if any)

502353

Set out on pages

1 to 4 (initialled for purposes of identification)

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 31 March 2021

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

~~[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (~~other than that
disclosed below~~ *) 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; or
- the accounts did not accord with the accounting records; or
- the accounts did not 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 other 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

10 MAY 2021

Name:

MICHAEL JOHN TESSON

Relevant professional
qualification(s) or body

CHARTERED ACCOUNTANT

(if any):

Address:

11 BARROW HALL FARM

GREAT BARROW

CHESTER CH3 7JH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

BARROW VILLAGE HALL

(Charity Commission registered no.502353)

RECEIPTS AND PAYMENTS ACCOUNT (UNRESTRICTED FUNDS) FOR THE YEAR ENDED 31 MARCH 2021

<u>2019/20</u>	<u>RECEIPTS</u>	<u>2020/21</u>
£		£
9,969.20	Hire of Hall	2,850.20
3,000.00	Rent of Cottage No.1	3,000.00
8,865.00	Rent of Cottage No.2	9,300.00
200.00	Grants and Donations	19,744.00
1.09	Interest received	0.12
769.40	Film Night (ticket sales)	0.00
142.86	Miscellaneous	0.00
<hr/>		<hr/>
22,947.55	TOTAL RECEIPTS	34,894.32
<hr/>		<hr/>
 <u>2019/20</u>	 <u>PAYMENTS</u>	 <u>2020/21</u>
£		£
0.00	Ansvar Property & Indemnity Insurance	1,515.89
990.99	Opus Energy gas	802.85
1,380.01	Opus Energy electricity	766.40
43.02	Water Plus water/sewerage	346.94
3,437.07	Maintenance Village Hall	23,118.18
277.00	Maintenance No. 1 Cottage	408.00
1,196.36	Maintenance No. 2 Cottage	435.93
5,820.00	Caretaker contract	5,310.00
4,745.21	Movie equipment and installation	0.00
823.03	Film Night (licence fees etc.)	0.00
406.04	Sundries	163.58
248.96	Miscellaneous	193.69
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19,367.69	TOTAL PAYMENTS	33,061.46
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 3,579.86	 Net of Receipts / (Payments)	 1,832.86
7,782.85	Cash Funds last year end	11,362.71
<u>11,362.71</u>	Cash Funds this year end	<u>13,195.57</u>

BARROW VILLAGE HALL

(Charity Commission registered no.502353)

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2021

Cash Funds (Unrestricted)

	01.04.2020	31.03.2021
	£	£
COIF Charity Funds Deposit	100.00	100.00
Lloyds TSB Treasurers Account	10,854.60	12,792.74
Cash in hand: Caretaker	332.07	254.79
Cash in hand: Treasurer	76.04	48.04
	<u>11,362.71</u>	<u>13,195.57</u>

Assets Retained for the Charity's own use

(Figures are quoted at present insured value)

	01.04.2020	31.03.2021
	£	£
Buildings	1,127,895	1,325,000
Contents	59,980	70,000
	<u>1,187,875</u>	<u>1,395,000</u>

Liabilities

There were no significant outstanding items due or commitments at the year end.

Signed

Patrick Walsh, Chairman:



Rudolf Schwab, Hon. Treasurer:



BARROW VILLAGE HALL

(Charity Commission registered no.502353)

Notes to accounts for the year ended 31 March 2021

These annual accounts are prepared on a 'Receipts and Payments' basis rather than an 'Accruals' basis, in accordance with guidelines set down by the Charity Commission for England and Wales. This simplified presentation of the accounts appropriately illustrates the ongoing financial situation of a small, single-purpose operation such as Barrow Village Hall in a clear and concise way.

Receipts and Payments Account

This financial term was completely overshadowed by the Covid pandemic. Activities came to an abrupt halt on 19 March 2020 when we had to close the Hall. Periods of full or partial lockdown from March onwards resulted in a drastic reduction of the number of events. Fortunately, however, we were able to access Government grants that more than compensated for the loss of income from hall lettings. This allowed us to complete a number of refurbishment projects, i.e. the long overdue replacement of the flat roof, replacing all lights by installing energy-saving LED lights, redecoration throughout, installing new security locks, as well as taking over and restoring the neglected garden which had previously been let with cottage no.1.

Grants and Donations

We received three Government grants totalling £19,669 from the NDR Support Grant Scheme. This scheme provides financial support for rateable businesses including community centres mandated to close down for most activities due to legally binding Covid tier restrictions.

Hall lettings

Income from hall lettings dropped from £9,969 to £2,850, of which £1,525 were late payments for hires prior to the March lockdown. £1325 were raised for legally permitted childcare-related activities (Brownies, Babes & Tots, S Galley Childminders, Popcats) as well as table tennis and music practice by persons belonging to the same "covid bubble".

Rental of cottages

The lease for the Hall Cottage No.1 and No.2 remained unchanged. Cottage No.2 could be let at a favourable market rent after it had been completely refurbished in 2018/19 at the cost of 24.3K.

Maintenance of the Main Hall

At £23.1K, Main Hall repairs and maintenance were by far the largest category of expenditure:

Roofing (restoration of flat roof, slates replacement)	£11,508.00
Painting (redecoration throughout)	£3,543.13
Electrics / Lighting (LED replacement of strip lights, fitting motion detector sensors in the entrance area)	£3,258.60

Gas & fire services / safety certificates	£1,280.70
Locksmith (security locks, door handles)	£1,130.25
Curtains (replacing curtains throughout)	£815.00
Gardens (maintenance, restoring patio garden)	£652.00
Repairs & replacements (fridge replacement, repair rotten windows, replacement of gas boiler valves)	£603.95
Miscellaneous (key cabinet, sanitizer dispensers, gifts etc.)	£326.55
TOTAL	£23,118.18

Financial Overview

Thanks to Government grants bolstering our income, we have been able to offset the adverse financial effects of the Covid lockdowns and carry out some major refurbishment projects, even increasing our cash reserves by £1,728 year-over-year. At the time of writing, it is assumed that the Hall may be open for limited regular hirings from the end of May onwards and that further restrictions will be lifted in June. If all our regular hirers are able to restart, we can expect our cash reserves of £13,091 to be more than enough to see us through 2021 without the need to seek further financial support.

However, there are still many pandemic-related uncertainties about what will happen in the year ahead, and any financial budgeting is more of a speculation. So we need to be prudent and curb expenditure to all but essential maintenance costs.

Examination

The Trustees of Barrow Village Hall are responsible for the preparation of these annual accounts. In their opinion an audit is not required this year (under section CC31 of the Charities Act 2017) but an independent examination is needed. Such an independent examination has been carried out by Mr M J Jebson CA in accordance with the requirements of the Charities Act 2011 and Charity Commission Form IER has been signed by him confirming his satisfaction with these accounts.

RS
22/04/2021