

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

NOTES ON ACCOUNTS

YEAR ENDED 31st AUGUST 2020

Coronavirus

Like the whole of the UK economy the coronavirus has had an effect on the running of Burton Village Hall, not only financially but for all of our User Groups and their members.

In April we were in a position to claim a £10,000 Government grant via Kirklees Council, which was awarded to assist some community associations over a period of time whilst the effects of the coronavirus reduced their income and disrupted their normal activities. This is why our financial position is better than if the virus had not happened at all. Of course it depends on the future evolution of the virus and its consequences as to the time frame that this will continue to affect our finances, only time will tell.

Fortunately since the beginning of June the hall has had a group in, so our income stream has not completely dried up over this period. Highburton Playgroup were sole occupants until the school summer holidays started and then Burton Out-of-School Club used the hall solely for themselves. From September there will be three groups using the hall regularly, Highburton Playgroup, Burton Out-of-School Club and Brain Booster. All three will produce their own risk assessments and together with our own, this should provide comfort to all people that come to the hall.

We stopped our cleaners coming to the hall when total lockdown started in March and apart from one day when Margaret cleaned the hall before Playgroup started, our cleaners have not been in. Both Playgroup and BOSC have cleaned the hall whilst they had sole occupancy of the building and going forward these two groups will maintain the cleaning of the hall with all three groups ensuring the sanitising of all surfaces, handles, chairs and people.

Income over Expenditure

As mentioned above the £10k grant has helped us maintain a surplus in funds over this difficult period and the remainder will still be needed going forward and the virus will have an impact on our finances in the next financial year.

There were some expenses incurred during the year which meant our surplus was reduced. The first of these was the repair to the flat window areas along the back corridor and above the main kitchen. We did have some earlier repairs to these areas but until our last inspection which was carried out due to continued water leaks we did not realise the severity of the situation and the work had to be carried out urgently and hence no time to apply for a grant towards the work, as all grants do not allow any work to be carried out before approval is given, and this can take months. We also decided to help our decorator by bringing forward work that was due over the coming Christmas break, so this would have been billed in next year's accounts. We also had the movable doors between the halls serviced, and we upgraded our CCTV system to better digital cameras. So overall our expenses did rise, but by having all this work done in this financial year, next year's costs hopefully will be a lot less.

Some of the highlights are as follows:

1. Rental income £15058. Substantially reduced from recent years due to the coronavirus.
2. The following works were carried out:
 - a. Roof repairs £5450
 - b. Decorator £ 788
 - c. Movable doors £ 450
 - d. CCTV upgrade £1824
 - e. Internal leak work £ 850 Making good the walls, ceilings and cupboards in the storeroom and white cupboard room

Utilities

We continue on a monthly basis to monitor our energy usage and try to get the best deals available for our tariffs, hence our combined energy costs have continued to remain below £3k and in the past financial year we have managed our costs to stay in line broadly with 2019. Although our costs were slightly reduced which was partly due to the hall closing in March, it did coincide with normally reduced usage because of Spring and Summer.

The fixed electricity tariff was last renewed in September 2019 and the gas in June 2020, they have been fixed until September 2023 and June 2021 respectively. These actions help us plan forward with our projected costs and avoid any volatility in the energy market place. As a comparison our combined heating and lighting costs have been as follows:

2016 £2738
2017 £2898
2018 £2671
2019 £2699
2020 £2645

You will note that although tariffs have generally increased our actual costs have been controlled, this can be explained as follows:

1. Using a utility broker at no charge to seek the best deals available.
2. The installation of timers that give us more control as to when we turn the supplies on and off.
3. Constant monitoring and control of the timers on a weekly (some times more often) basis.
4. Monthly monitoring of the meters to check to see that our usage is correct or in line with the same period last year and if not, why.

Website

The website is currently being refreshed and updated and can be viewed by visiting www.khca.org.uk. When anyone has any news or interesting events coming up please pass on details to the committee, and we can ensure the items are uploaded.

Santa's Sleigh

Last December was the ninth year that we have organised Santa's Sleigh and it continued to be a great success. The sleigh continued to be run over a four night period with a slightly reduced total income of £1898, which was primarily down to the bad weather. The funds were equally distributed to Kirkburton First School, Highburton First School, Kirkburton pre-school and Highburton Playgroup. KHCA did cover the expenses and added a small sum so that each group received a bit more. Special thanks go to Pat and Steve Shaw who took over the main running of the event with assistance from Geoff Barnard and Malcolm Roys (servicing and providing the battery) without whose help the event would never have taken place, also the volunteers who go out to collect the money as well as the drivers and not forgetting Santa himself x 4. We would also like to thank Kirkburton Co-op for their very generous donation of the chocolates.

Christmas Fayre

The 2019 event was again a success and generated a net profit of £466, (2018 £361) which was again helped enormously by Kirkburton Co-op donating so generously. Special thanks go to Sandra Coulthard who continued to organise this event. At the current time of writing it would appear that this year's event will not go ahead due to the virus restrictions.

Burton Bulletin

The Bulletin continues to have an avid readership with Gerard Hetherington doing an excellent job as editor. In 2020 there has been a deficit of £164 which was due to the May issue being produced without any of the advertisers being charged for their adverts. This was agreed upon as all the businesses would have been closed at the time due to the virus and it was felt that this gesture was necessary to help them out and show goodwill from the Burton Bulletin team. However the total surplus since the new BB was started stands at £1336.79 (which includes pre-paid advertising). A very big thank you goes to Gerard, Pat Shaw, Dave Hilton, Lesley Rattigan, Jan Moscovitch and all the contributors that make the publication so interesting. Another very big thank you goes to Geoff Barnard and John Boden who organise the distribution and to all of the distributors for their time and effort. A special thank you goes to Ann Schofield who has passed on the baton for collecting all the advertising monies and for all her sterling work over the past few years that has helped the Bulletin be the success it is.

General Upkeep

General repairs and servicing at the village hall continues, the figure for the past year has increased but does include the additional roof work and the decorator coming in earlier. If you were to look back on previous years you will see that this does fluctuate, as it all depends on what is needed to be done. As a comparison our costs for repairs and servicing were as follows;

2016 £2538

2017 £3476

2018 £1917

2019 £2115

2020 £3266

Special thanks go to Kaye Emberton for the excellent work she does and for the time and management that is undertaken by her in the role as Hall Manager.

We have an odd job man and he continues to carry out several jobs to keep the village hall to a good standard.

Rental Income

As mentioned our rental income has decreased due to the virus but we are still financially sound and before lockdown at the end of March we were showing a surplus of rental income over costs of £2938. For the past few years there has been requests that we review our rental charges as we have not needed to increase our charges to the user groups since January 2007. Please see my remarks about potential charges going forward later in this report. Up until now we have been able to keep the rental charges at the current level with the help from the user groups as we need to restrict our electricity usage by ensuring that lights and appliances are switched off when not required.

This year I am not showing how we did against budget as the coronavirus has seriously disfigured our financials. Also I am not including the User groups payments as a comparison against our total rental income, because again the figures would not show a true reflection.

The good news is that with the three groups that will be initially coming into the hall we have over 50% of our income still coming in.

All private functions have stopped and we will only start taking bookings again when it is safe to do so, following official guidance.

Budget For 2020-21

I am including a budget forecast for the year 2020-21 which is set based on an estimated rental income of £18,000, however the longer the partial lockdown goes on the less likely we will achieve our forecasts.

| | |
|-----------------------|------|
| Utilities | 26 % |
| Maintenance/overheads | 56 % |
| Community | 3 % |
| Reserve | 5 % |
| Projects | 10 % |

Audit

I would like to thank Simon Coulthard for auditing the accounts.

Rental Charges For 2021

Below I have listed four proposals and it will be discussed and decided upon at the AGM which one we will adopt for the year starting 1 January 2021. As previously mentioned this is primarily being looked at due to requests that the hourly room charges are simplified so that they all finish with a zero. You will see that the increased charges show by the side of them the percentage increase to make it easier for you to compare.

From a financial point of view we do not need to increase our rates, as mentioned earlier, before lockdown we had a healthy surplus and as the rental charges are primarily to cover the running of the hall then this is what we achieve. If we want to fund other projects then this should be covered by other fund raising events and should not be a burden on our User Groups. I am also aware that other venues in our area charge higher fees than us to use their facilities, but I assume they do this to cover their costs and we do this successfully at our lower rates. What would we do with the extra income?

1 The first proposal is for our rental charges to remain the same as 2020 and as they have been since 2007.

| Time | Old School Room | Thorncliffe Room | Woodsome Room | Snug |
|------------------|---|-------------------------|----------------------|-------------|
| | £ | £ | £ | £ |
| Before 19.00 hrs | 6.08 | 3.44 | 3.44 | 3.44 |
| After 19.00 hrs | 7.10 | 4.32 | 4.32 | 4.32 |
| | Combined use of Old School Room and Thorncliffe Room | | Kitchen Only | |
| | £ | | £ | |
| Before 19.00 hrs | 8.75 | | 3.44 | |
| After 19.00 hrs | 10.91 | | 4.32 | |

2 This second proposal is for our rental charges to only be increased where they individual room charges are currently not finishing in a zero. So increases would be between 0% and 1.85%

| Time | Old School Room | Thorncliffe Room | Woodsome Room | Snug |
|------------------|---|-------------------------|----------------------|-------------|
| | £ | £ | £ | £ |
| Before 19.00 hrs | 6.10 (0.3%) | 3.50 (1.7%) | 3.50 | 3.50 |
| After 19.00 hrs | 7.10 (0%) | 4.40 (1.85%) | 4.40 | 4.40 |
| | Combined use of Old School Room and Thorncliffe Room | | Kitchen Only | |
| | £ | | £ | |
| Before 19.00 hrs | 8.80 (0.5%) | | 3.50 | |
| After 19.00 hrs | 11.00 (0.8%) | | 4.40 | |

3 This third proposal is for our rental charges to increase by between 1.4% and 1.9%

| Time | Old School Room | Thorncliffe Room | Woodsome Room | Snug |
|------------------|---|-------------------------|----------------------|-------------|
| | £ | £ | £ | £ |
| Before 19.00 hrs | 6.20 (1.9%) | 3.50 | 3.50 | 3.50 |
| After 19.00 hrs | 7.20 (1.4%) | 4.40 | 4.40 | 4.40 |
| | Combined use of Old School Room and Thorncliffe Room | | Kitchen Only | |
| | £ | | £ | |
| Before 19.00 hrs | 8.90 (1.7%) | | 3.50 | |
| After 19.00 hrs | 11.10 (1.7%) | | 4.40 | |

4 This fourth proposal is for our rental charges to increase between 4.1% and 5.6%

| Time | Old School Room | Thorncliffe Room | Woodsome Room | Snug |
|------------------|---|-------------------------|----------------------|-------------|
| | £ | £ | £ | £ |
| Before 19.00 hrs | 6.40 (5%) | 3.60 (4.6%) | 3.60 | 3.60 |
| After 19.00 hrs | 7.50 (5.6%) | 4.50 (4.1%) | 4.50 | 4.50 |
| | Combined use of Old School Room and Thorncliffe Room | | Kitchen Only | |
| | £ | | £ | |
| Before 19.00 hrs | 9.20 (5.1%) | | 3.60 | |
| After 19.00 hrs | 11.50 (5.4%) | | 4.50 | |

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st AUGUST, 2020

| | <u>2020</u> | | | <u>2019</u> | | |
|---------------------------------------|-------------|----------|--------------|-------------|----------|--------------|
| | £ | | | £ | | |
| INCOME | | | | | | |
| Hire of hall | | | 15058 | | | 19025 |
| Burton Bulletin | | | 2650 | | | 2870 |
| Xmas Fayre | | | 466 | | | 432 |
| Santas Sleigh | | | 1898 | | | 1976 |
| Interest received | | | 54 | | | 59 |
| Solar panels | | | 88 | | | 320 |
| Other income | | | - | | | 14 |
| Donations – Give as you Live | | | 22 | | | 55 |
| Grant – KPC Small grant | | | 250 | | | 250 |
| KPC Front door | | | - | | | 1550 |
| Kirklees (Govt) Covid 19 | | | 10000 | | | - |
| | | | <u>30486</u> | | | <u>26551</u> |
| EXPENDITURE | | | | | | |
| | Paid | Received | Net | Paid | Received | Net |
| Burton Bulletin | | | 2814 | | | 2663 |
| Repairs | | | 3266 | | | 2115 |
| Alarm & CCTV | 2075 | 82 | 1993 | | | 251 |
| Noticeboard | | | - | | | 138 |
| Burton awards | | | 46 | | | - |
| Website | | | 564 | | | 1735 |
| Window cleaning | | | 120 | | | 120 |
| Cleaning | | | 2979 | | | 6338 |
| Light and heat | | | 2645 | | | 2699 |
| Water rates | | | 683 | | | 753 |
| Insurance | | | 1401 | | | 1374 |
| Telephone&Broadband | | | 474 | 457 | 1 | 456 |
| Office stationery | | | 133 | | | - |
| Licences | | | 39 | | | 242 |
| Xmas fayre | | | - | | | 71 |
| Santa's Sleigh | | | 2000 | | | 2021 |
| Subscriptions | | | 13 | | | 48 |
| Miscellaneous items | | | - | | | 46 |
| PAT testing | | | 68 | | | 84 |
| Village hall roof | | | 5450 | | | 520 |
| Party refunds (Virus) | | | 120 | | | - |
| Movable doors – servicing | | | 450 | | | - |
| Donation – Senior citizens tea | | | 140 | | | - |
| Defibrillator | | | - | | | 84 |
| New front door | | | - | | | 3187 |
| iCloud storage | | | - | | | 100 |
| | | | <u>25398</u> | | | <u>25045</u> |
| EXCESS INCOME OVER EXPENDITURE | | | 5088 | 1506 | | |

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

BALANCE SHEET

YEAR ENDED 31st AUGUST 2020

| | Unrestricted Fund <u>2020</u> | Unrestricted Fund <u>2019</u> |
|--------------------------------|-------------------------------------|-------------------------------------|
| | £ | £ |
| FIXED ASSETS | | |
| Tangible assets | 283173 | 283173 |
| CURRENT ASSETS | | |
| Cash in bank and in hand | 43646 | 38268 |
| NET CURRENT ASSETS | 43646 | 38268 |
| | <u>£ 326819</u> | <u>£ 321441</u> |
| FUNDS | | |
| Balance brought forward | 321441 | 319935 |
| Wednesday Club | 290 | - |
| Excess income over expenditure | <u>5088</u> | <u>1506</u> |
| | <u>£ 326819</u> | <u>£ 321441</u> |

In the previous year's accounts Wednesday Club asked us to hold their funds for them as they did not have a bank account. This amounted to £290.20 which we were holding in our community bank account and which went towards their yearly rent which was due in May 2020.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Kirkburton & Highburton Community Association

On accounts for the year
ended

31 August 2020

Charity no
(if any)

507813

Set out on pages

N/A

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

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:

21 MAY 2021

Name:

Simon Coulthard

Relevant professional
qualification(s) or body

N/A

(if any):

Address:

| 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.