

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity number 509414

IAIN A SELKIRK
Chartered Accountant
Malvern
Worcester WR14 1QL

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

INTRODUCTION

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2021.

LEGAL STATUS

The charity is registered with the Charity Commission number 509414.

The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

OBJECTIVES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
- (ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2021. This financial year has been dominated by the Coronavirus Pandemic, resulting in the closure of the hall to all users with the exception of the preschool for the majority of the year. As a result, significant activity was undertaken to assess risks, implement controls and make further changes to ensure the hall was as covid safe as possible, for example, sanitisation stations, occupancy management and revised cleaning schedules. These measures are expected to stay in place even when restrictions are lifted, until such time they are deemed not required. The ongoing maintenance of the hall, particularly when not in use has remained a priority of the Committee and its new Hall Manager.

The closure of the hall, particularly in the summer months enabled the completion of the improvement works signalled in the prior years annual report. The extension of the hall, installation of new kitchen and toilet facilities has been a welcome set of upgrades. Although they are yet to be used in earnest these modern facilities provide the additional space, equipment and improved facilities our users requested. As such a major part of the hall infrastructure, we are tremendously pleased to have completed them largely on budget and to a high level of quality.

Finally, during the latter part of this financial year, the Crowle Parish Hall Trust entered in to a discussion with the Crowle Parish Council on proposals to build a new building alongside the existing hall, in order to provide additional space for leisure, exercise and sports facilities. Following a thorough community engagement programme and resultant feedback a working group was established. This group is in place to consider appropriate means of funding and planning to realise this new ambition, broadening the appeal and potential use as a community facility.

FINANCIAL REVIEW

The income received across the 2020/21 financial year was significantly impacted by the coronavirus pandemic with losses offset by government grants the hall was eligible for. This position coupled with tight management of costs enabled the hall to post a marginally improved surplus (~£880) in comparison to 2019/20. On balance financially, with the benefit of grants and mitigating actions we are largely where we would expect to be in a normal operating year.

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 ctd

It should be noted that the preschool hired and utilised the facility across the majority of the year as the only sole permitted occupant, in order to provide ongoing childcare and educational services. This paid hire of the hall was fully disclosed to the local authority to ensure compliance with associated grant claims against loss of broader revenue. In light of the pressures faced by the preschool a reduced hire rate was agreed between both parties, which extends beyond this financial year. This reduced rate will be subject to review as restrictions evolve and any long-term impact is understood. Some revenue from other users was received when restrictions were lifted post the first lockdown, but it was negligible and short lived with tighter restrictions and second lockdown imposing further limitations.

Specific savings were made on the use of contract cleaners with their service replaced by the hall manager and a cleaning schedule agreed with the preschool. Labour costs were marginally improved as a result of contributing an additional 10% of pay on top of the governments 80% furlough allowance, as opposed to a full top up. Reduced utilisation of the hall passed through considerably reduced utility costs as well as a significant reduction in the general cost of repairs and maintenance. Finally, additional interest payments were received following the maturing of a fixed term savings account. As described above, the focus on costs and elements within the control of the Trust has allowed us to maintain a normal operating level with support from government grants.

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Jon Drinkwater (Chairman)
 Anna Denne (Secretary)
 Patricia Butts (Treasurer)
 Ruth Dawson-Jones (Parish Council rep)
 Amanda Kain (Parish Council rep)

Pamela King (Trustee)
 Robert Moore (Trustee)
 Penny Smith (Trustee)
 Lee Turner (Trustee)

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies, as described on page 6, and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

I report on the unaudited accounts of the charity for the year ended 31 March 2021 set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general 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 trustees 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.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- ✓ (1) which gives me reasonable cause to believe that in, any material respect, the requirements :
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- ✓ (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: IAIN A SELKIRK

Malvern
Worcester, WR14 1QL

IAIN A SELKIRK
Chartered Accountant

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES			
100+ Club subscriptions		0.00	864.00
Hire Income		7,653.62	33,200.04
Ground rent & charges		768.85	1,034.04
Interest		2,148.00	1,522.68
Donations		114.00	2,150.20
Other income		59.86	9.86
Revenue from FIT Scheme		1,118.03	1,034.88
Grants re Covid		22,401.03	0.00
TOTAL INCOMING RESOURCES		<u>34,263.39</u>	<u>39,815.70</u>
RESOURCES EXPENDED	2	22,888.04	29,321.59
TOTAL RESOURCES EXPENDED		<u>22,888.04</u>	<u>29,321.59</u>
NET INCOMING RESOURCES FOR THE YEAR		11,375.35	10,494.11
Balances brought forward		444,057.93	433,563.82
Balances carried forward		<u>455,433.28</u>	<u>444,057.93</u>

This statement includes both restricted and unrestricted income.

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS			
Tangible Assets	3	331,984.00	286,001.00
CURRENT ASSETS			
Cash at bank and in hand			
Current account	67,543.39		
Deposit accounts	53,583.10		
Petty cash	200.00	121,326.49	151,483.50
Debtors		3,324.47	6,961.21
		124,650.96	158,444.71
CURRENT LIABILITIES			
Creditors falling within one year	4	1,201.68	387.78
NET CURRENT ASSETS		123,449.28	158,056.93
TOTAL ASSETS LESS CURRENT LIABILITIES		455,433.28	444,057.93
FUNDS (Unrestricted)			
Capital Reserve		309,791.18	309,791.18
Renewal Reserve Fund	see note below	57,000.00	56,000.00
Window Reserve	see note below	29,500.00	29,000.00
General Reserve	see note below	58,668.06	48,672.71
		454,959.24	443,463.89
FUNDS (Restricted)			
Provisional Reserve		474.04	474.04
Amenities Reserve	see note below	0.00	120.00
		474.04	594.04
TOTAL ALL FUNDS		455,433.28	444,057.93

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. It is increased annually by £1,000. In addition in 2019/20 a generous bequest from one of our Trustees was also transferred to this fund. The Window reserve exists to cover the anticipated cost of maintaining and/or replacing the windows to an appropriate standard. The bespoke windows at the Hall represent a significant cost risk which is appropriately mitigated through this reserve, which is also increased annually by £500.

The General Reserve holds accumulated reserves from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust. The refurbishment of the toilets and the kitchen area is being partly funded from this reserve.

The Amenities reserve held all surpluses from the 100+ club which was spent on specific additions and improvements to the Hall. It was wound up in 2020.

These financial statements were approved by the members of the committee on the

and are signed on their behalf by:

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

2 TOTAL RESOURCES EXPENDED

	Total Funds 2021 £	Total Funds 2020 £
100+ Club prizes and expenses	120.00	445.00
Booking and Premises Costs	19,573.04	28,681.59
Other expenses	195.00	195.00
Depreciation	<u>3,000.00</u>	<u>0.00</u>
	<u>22,888.04</u>	<u>29,321.59</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year was:

2021	2020
<u>1</u>	<u>1</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

3 TANGIBLE FIXED ASSETS	Property £	Equipment, Fixtures & Fittings £	Total £
COST			
At 1 April 2020	286,000.00	52,989.42	338,989.42
Additions	31,932.00	17,051.00	48,983.00
At 31 March 2021	<u>317,932.00</u>	<u>70,040.42</u>	<u>387,972.42</u>
DEPRECIATION			
At 1 April 2020		52,988.42	52,988.42
Charge for the year		3,000.00	3,000.00
At 31 March 2021	<u>0.00</u>	<u>55,988.42</u>	<u>55,988.42</u>
NET BOOK VALUE			
At 31 March 2020	<u>286,000.00</u>	<u>1.00</u>	<u>286,001.00</u>
At 31 March 2021	<u>317,932.00</u>	<u>14,052.00</u>	<u>331,984.00</u>
4 CREDITORS		2021	2020
Amounts falling due within one year		£	£
Payments in advance		1,092.30	248.40
Sundry creditors		109.38	139.38
		<u>1,201.68</u>	<u>387.78</u>
5 ANALYSIS OF NET ASSETS IN ALL FUNDS			
	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	<u>331,984.00</u>	<u>123,449.28</u>	<u>455,433.28</u>

CROWLE PARISH HALL AND RECREATION TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

			2021	2020
			£	£
UNRESTRICTED FUNDS				
INCOME				
Hire Income			7,653.62	33,200.04
Ground rent & charges			768.85	1,034.04
Interest			2,148.00	1,522.68
Sundry Donations			114.00	2,150.20
Other income			59.86	9.86
Revenue from FIT Scheme			1,118.03	1,034.88
Grants re Covid			22,401.03	
			<u>34,263.39</u>	<u>38,951.70</u>
EXPENDITURE				
Light Heat and Water			2,061.08	4,833.38
Electricity	930.39			
CH Oil	785.66			
Water	345.03			
Cleaning			1,402.71	6,671.60
Insurance			1,367.73	1,409.18
Repairs & Maintenance			1,744.65	3,590.57
Licences and Certificates			1,921.42	1,585.92
Other Costs			1,648.84	1,882.74
Salary & payroll costs			7,274.86	8,074.25
Independent examiner			195.00	195.00
Returned Deposits			0.00	0.00
Special Projects			2,151.75	633.95
			<u>19,768.04</u>	<u>28,876.59</u>
Depreciation			3,000.00	0.00
			<u>22,768.04</u>	<u>28,876.59</u>
NET SURPLUS (Unrestricted Funds)			<u>11,495.35</u>	<u>10,075.11</u>
RESTRICTED FUNDS				
			2021	2020
			£	£
INCOME				
Amenities	: 100 Club Subscriptions		0.00	864.00
			<u>0.00</u>	<u>864.00</u>
EXPENDITURE				
Amenities	: 100 Club Costs		0.00	25.00
	: 100 Club Prizes		120.00	420.00
			<u>120.00</u>	<u>445.00</u>
NET SURPLUS (Restricted Funds)			<u>-120.00</u>	<u>419.00</u>
ALL FUNDS				
			2021	2020
			£	£
NET SURPLUS (All Funds)			<u>11,375.35</u>	<u>10,494.11</u>