

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

JVSA ACCOUNTANTS

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021****LEGAL AND ADMINISTRATIVE INFORMATION****Management Committee**

Mrs E Woof MBE - Chairperson
Mr. G Roberts - Vice Chairman
Mr A Bristow - Honorary Treasurer

Co-Opted Members

Dr S Kulupana

Representatives

Mr G Roberts (Aughton and Maghull PROBUS)
Mrs M Boulton (Aughton Womens Institute) - Appointed 27th May 2021
Mrs B Mullins (Aughton Ladies Bowling Club)
Mr J Tomlinson (Aughton & Ormskirk U3A)
Mr J Pendleton (Aughton Parish Council) - Appointed 27th May 2021
Mr M Gallagher (Aughton Male Voice Choir)

Joint Bankers

Santander UK plc, 2 Triton Square, Regents Place, London NW1 3AN.
HSBC Bank plc, 8 Canada Square, London, E14 5HQ

Principal Address

Aughton Village Hall, Winifred Lane, Aughton, Lancashire, L39 5DH

Accountant and Independent Examiner

JVSA Accountants, Suite 205 - 209 Malthouse Business Park,
48 Southport Road, Ormskirk, Lancs. L39 1QR

Solicitors

Brighthouse Wolff, 28 Derby Street, Ormskirk, Lancashire, L39 2BY

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

The trustees submit their report and financial statements for the year to 30 September 2021.

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

The Village Hall was established by trust deed in 1971 and is registered with the Charity Commission No. 521012. The Trust is a Public Benefit Entity, providing a meeting place, function facility and activity centre for the Aughton community.

The Management Committee consists of appointed representatives of the main hirers of the Hall together with an Aughton Parish Council representative and up to six others appointed at the Annual General Meeting. The officers of the Management Committee are the Chairman, Vice Chairman, Honorary Secretary (position vacant) and Honorary Treasurer.

The officers meet as and when required and are responsible for the day to day running of the Hall. The Management Committee meet four times per year with the Annual General Meeting taking place in February or March.

Objectives and future strategy

The Charity is run for the benefit of individuals and clubs in and around the Aughton area and the Village Hall is available for hire by an individual (over the age of eighteen) or organisation within the statement of standard hiring agreement and scale of charges applicable for the year. Those charges are intended to meet all expenditure and to cover the repairs, renewals and maintenance of the Hall. The management committee is to continue to run the Hall in the same manner in the future.

Review of activities and results

This year the hiring income decreased to £12,287 (2020 - £19,778). The Trustees maintained existing regular and casual hiring rates and will review in March 2022. The bar income increased to £6,165 (2020: £3,300). This has resulted in a surplus of £3,085 in the year compared to a deficit of £243 in 2020. This year, the overall net inflow of income for the year is shown to have increased to £7,454 (2020: outflow of £5,926).

General Outlook

During the year we had an up & down ride due to the Pandemic; the hall being allowed limited activities, then complete closure, with hall being restored to near normal activity late in the financial year. These events had a severe impact on hall hire revenues but thanks to council support grants of over £20k we are in a stable financial position. It is hoped that bookings will bounce back as the majority of people using hall are vaccinated & therefore feel relatively safe.

The bar remained closed from October 2020 until September 2021 with a large amount of stock written off due to sell by date being exceeded.

Hiring rates for the future will probably remain at current level to attract back our long-term users following the pandemic. The rates will be debated at the AGM.

Again the committee gave thanks to the Treasurer for giving much time especially in these Covid times.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

General Outlook - contd.

Little improvement work was done in the year except for essential activities due to the Covid-19 situation.

Contractor SLA's are to be reviewed to include new methods of working. These have not been reviewed for some years.

The hall is now 50 years old and there will undoubtedly be structural repairs and replacements in coming years.

Work envisaged for 2021/22 and beyond

- Relaying uneven flagstones around the building. (Budget £5K)
- Replacement vandal proof signage
- Upgrade main kitchen (budget £10K)
- Cosmetic improvements the bar (Budget £6K)
- Undertake redecoration of Oakleaf Suite to attract casual/function bookings (Budget £10K)
- Review & upgrade building security alarm system (& fire detection system) (Budget £5K)
- Possible electronic entry control system. (Feasibility study to be undertaken).
- Possible replacement of annex floor following serious bulging problem in summer 2020

Work to be considered for 2025 & beyond

- Replacement of Oakleaf roof estimate £35K
- Replacement of hall central heating system (budget £15K)
- Small extension for additional storage

Concerns for the future

We remain concerned at the falling numbers of Trustees as representatives or members. Further we urgently need an Honorary Secretary & active Trustees to undertake some of the hall tasks as well as Trustees for oversight. Further, the use of bar has declined even before the Covid demise, therefore need social functions that require the bar to make it cost effective.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least six months of charitable expenditure, with further reserves for major capital expenditure as stated above. The attached statements show that we have unrestricted reserves of £160,633 (2020: £153,179) which the officers consider to be satisfactory as they are deemed adequate to ensure the continued activities of the hall and to cover any future major repairs and improvements.

We have taken advice from the Charity Commission and continue to reform our practices for Trustee safeguarding and accountability - this process is on-going.

We thank our fellow Trustees and staff members who work to make the Hall run smoothly and efficiently.

Independent Examiner

JVSA Accountants offer themselves for re-appointment.

Signed on behalf of the Management Committee

Eunice AM. Woof M.B.E.

21 3 / 2022

Mrs E Woof MBE - Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

Independent examiner's report to the trustees of Aughton Village Hall Management

I report to the charity trustees on my examination on the accounts of the Trust for the year ended 30 September 2021, which are set out on pages 5 to 12.

Respective responsibilities of 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(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 2011 Act; and
 - to prepare accounts which accord with accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



Christopher Sales
Chartered Accountant
JVSA Accountants
Suite 205 - 209 Malthouse Business Park,

Ormskirk
Lancashire
L39 1QR

3/3/2022

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>	<i>Total Funds 2020</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income	<i>1d</i>				
Investment Income					
Bank Interest Receivable		8	-	8	97
Incoming Resources					
Bar and event income		6,165	-	6,165	3,330
From charitable activities:					
Charges for hall hire		12,287	-	12,287	19,778
Grants		21,595	-	21,595	10,000
Total income		<u>40,055</u>	<u>-</u>	<u>40,055</u>	<u>33,205</u>
Expenditure					
Cost of goods sold and other costs	5	3,080	-	3,080	3,573
Charitable Activities	5	27,757	-	27,757	34,327
Other costs	5	660	-	660	127
Accountancy and Independent Examiner's Fees	5	1,104	-	1,104	1,104
Total expenditure		<u>32,601</u>	<u>-</u>	<u>32,601</u>	<u>39,131</u>
Net movement in funds		7,454	-	7,454	(5,926)
<i>Reconciliation of Funds</i>					
Total funds brought forward		153,179	-	153,179	159,105
Total funds carried forward	<i>12</i>	<u>160,633</u>	<u>-</u>	<u>160,633</u>	<u>153,179</u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

BALANCE SHEET - 30 SEPTEMBER 2021

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>	<i>Total Funds 2020</i>
		£	£	£	£
Fixed assets					
Tangible assets	8	<u>39,357</u>	<u>-</u>	<u>39,357</u>	<u>44,147</u>
Current assets					
Stock	1	1,365	-	1,365	833
Debtors	9	3,478	-	3,478	2,248
Cash at bank and in hand		<u>118,233</u>	<u>-</u>	<u>118,233</u>	<u>109,013</u>
		<u>123,076</u>	<u>-</u>	<u>123,076</u>	<u>112,094</u>
Liabilities					
Creditors: amounts falling due within one year	10	1,800	-	1,800	3,062
Net current assets		<u>121,276</u>	<u>-</u>	<u>121,276</u>	<u>109,032</u>
Net assets		<u>£ 160,634</u>	<u>£ -</u>	<u>£ 160,634</u>	<u>£153,179</u>
The funds of the charity:					
Unrestricted income fund		160,634	-	160,634	153,179
Restricted income fund		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds		<u>160,634</u>	<u>-</u>	<u>160,634</u>	<u>153,179</u>

The notes on pages 8 to 12 form part of these accounts.

Approved by the trustees on 2 / 3 / 2022 and signed on their behalf by

..... AGRW

Trustee

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Note</i>	<i>Total Funds 2021 £</i>	<i>Prior Year 2020 £</i>
Net cash generated by operating activities	11	<u>9,212</u>	<u>918</u>
Interest		8	97
Purchase of fixed assets			(4,584)
Net cash provided by investing activities		<u>8</u>	<u>(4,487)</u>
Change of cash and cash equivalents in the year		9,220	(3,569)
Cash and cash equivalents brought forward		109,013	112,582
Cash and cash equivalents carried forward		<u><u>118,233</u></u>	<u><u>109,013</u></u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021****1 Accounting policies****a Basis of preparation and assessment of going concern**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Furthermore, the trustees consider there are no significant areas of uncertainty that will affect the carrying value of assets held by the Trust.

b Funds structure

The charity's main sources of funds are those from the hiring out of the village hall and bar sales. This income is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

c Income recognition

All income is recognised once the charity has entitlement to the income.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income comprises bank interest on funds held on deposit which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

A £20,208 (2020: £10,000) Covid19 Grant received from West Lancs Borough Council has been included in unrestricted funds. The remaining grant income of £1,387 relates to the Covid19 Job retention scheme.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies (continued)

e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

f Stock

Stock is valued at the lower of cost or net realisable value including irrecoverable VAT.

g Depreciation

Depreciation is provided on the fixed assets of the Village Hall at the following rates based on the estimated useful life of these assets and their anticipated residual value:

Village Hall Buildings	2.5% (reducing balance basis)
Equipment, Fixtures and Fittings	20% (straight line basis)

h Pensions

In the year, none of the charity's employees earned wages at a level requiring the charity to Auto Enrol them into a pension scheme. Furthermore, none of the employees have approached the charity requesting to "opt in" to a scheme. Should either of the above conditions change, the charity will take steps to ensure continued compliance with Auto Enrolment legislation.

2 Hall hire deposits

Hiring deposits received at 30 September 2021, for functions after this date were £270 (2020: £965).

3 Commitments

	2021 £	2020 £
Capital expenditure:		
Contracted for	£Nil	£Nil
Authorised, not yet contracted for	£Nil	£Nil

4 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to trustees in the year totalled £Nil (2020: £nil)

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5 Costs of generating funds

	<i>Note</i>	<i>Unrestricted Funds</i> £	<i>Restricted Funds</i> £	<i>Total 2021</i> £	<i>Total 2020</i> £
Cost of goods sold and other costs					
Cost of bar sales		1,407	-	1,407	2,709
Wages	6	1,673	-	1,673	864
		<u>3,080</u>	<u>-</u>	<u>3,080</u>	<u>3,573</u>
Charitable activities					
Wages	6	2,815	-	2,815	2,360
Event & fundraising costs		-	-	-	-
Cleaning, laundry and stores		832	-	832	3,584
Gas, water and electricity		2,359	-	2,359	4,390
Insurance		1,890	-	1,890	2,004
Caretaker fees		4,290	-	4,290	4,680
Administration fees re: bookings		1,920	-	1,920	2,940
Rates (including bin collection)		455	-	455	1,024
Repairs, maintenance and renewals	7	8,406	-	8,406	8,532
Bank charges		-	-	-	-
Depreciation		4,791	-	4,791	4,813
		<u>27,757</u>	<u>-</u>	<u>27,757</u>	<u>34,327</u>
Other costs					
Performing rights society		-	-	-	1,640
Postage, stationery and telephone		488	-	488	520
Sundry expenses		47	-	47	1,225
Travel expenses		125	-	125	22
		<u>660</u>	<u>-</u>	<u>660</u>	<u>127</u>
Accountancy and Independent Examiner's fees					
Independent examiners fee		492	-	492	492
Accountancy fees		612	-	612	612
		<u>1,104</u>	<u>-</u>	<u>1,104</u>	<u>1,104</u>
Total resources expended		<u>32,601</u>	<u>-</u>	<u>32,601</u>	<u>39,131</u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

6 Analysis of wages

The total remuneration of the charity's employees for the year was:-

	2021 £	2020 £
Gross wages and salaries	<u>£ 2,815</u>	<u>£ 3,224</u>

The average weekly number of employees during the year calculated on a full time basis was

1 1

This employee was employed in the generation of funds and also carrying out duties to meet the charity's objectives.

No members of the management committee received any remuneration during the year.
There are no current obligations to make pension contributions in respect of employees.

7 Analysis of repairs, maintenance and renewals paid out of unrestricted funds

	2021 £	2020 £
Roof repairs	1,455	-
Grounds maintenance		500
Various electrical works	1,081	3,903
Various plumbing and drainage works	-	-
Replacement windows	-	-
Annual boiler checks and maintenance	1,244	476
Alarm maintenance	372	672
Damp proofing		691
Various other day to day costs	<u>3,853</u>	<u>2,290</u>
	<u>8,006</u>	<u>8,532</u>

8 Tangible fixed assets

	Buildings £	Equipment £	Furniture & Fittings £	Total £
Cost				
At 1 October 2020	84,628	22,973	22,613	130,214
Additions	-	-	-	-
At 30 September 2021	<u>84,628</u>	<u>22,973</u>	<u>22,613</u>	<u>130,214</u>
Depreciation				
At 1 October 2020	52,061	17,224	16,782	86,066
Charge for the year	814	2,203	1,774	4,791
At 30 September 2021	<u>52,875</u>	<u>19,427</u>	<u>18,555</u>	<u>90,857</u>
Net book values				
At 30 September 2021	<u>31,753</u>	<u>3,546</u>	<u>4,058</u>	<u>39,357</u>
At 30 September 2020	<u>32,567</u>	<u>5,749</u>	<u>5,831</u>	<u>44,147</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9 Debtors

	2021 £	2020 £
Debtors - hiring income	3,283	1,311
Other Debtors and Prepayments	195	937
	<u>3,478</u>	<u>2,248</u>

10 Creditors - amounts falling due within one year

Wages creditor	-	-
Accruals	1,800	3,062
	<u>1,800</u>	<u>3,062</u>

11 Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds	7,454	(5,926)
Add back depreciation charge	4,791	4,813
Deduct interest income shown in investing activities	(8)	(97)
Decrease (increase) in stocks	(532)	820
Decrease (increase) in debtors	(1,231)	4,609
Increase (decrease) in creditors	(1,262)	(3,301)
Net cash generated by operating activities	<u>9,212</u>	<u>918</u>

12 Analysis of charitable funds*Analysis of fund movements:*

	Balance at 01/10/2020	Income	Expenditure	Balance at 30/09/2021
Unrestricted fund	153,179	40,055	(32,601)	160,633
Restricted fund	-	-	-	-
Total	<u>153,179</u>	<u>40,055</u>	<u>- 32,601</u>	<u>160,633</u>