



# 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  
Radford Semele Community Hall

**On accounts for the year  
ended**

31<sup>st</sup> March 2022

Charity no  
(if any) 522985

**Set out on pages**

One to Seven

(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 31<sup>st</sup> March 2022.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 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 ~~(other than that disclosed below)~~ in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:**

12<sup>th</sup> September  
2022

**Name:**

Andrew Charles Jones

**Relevant professional  
qualification(s) or body  
(if any):**

Chartered Accountant

**Address:**

20, Offchurch Lane

Radford Semele

Leamington Spa CV31 1TN

**RADFORD SEMELE COMMUNITY HALL**  
 68 Lewis Road – Radford Semele – Leamington Spa – CV31 1UQ  
 Registered Charity Number 522985

**Report of the Management Committee**  
 Year ending 31st March, 2022

**Introduction**

The objectives of the charity remain to own, manage and maintain Radford Semele Community Hall for the benefit of the inhabitants of Radford Semele and the surrounding area. The constitution of the Charity is set out in a lease of land between Radford Semele Parish Council and the Trustees of Radford Semele Community Hall, made on the 15th December, 1967. That land vested in the Official Custodian for Charities under an order of the Charity Commission dated 4th October, 1971. The day-to-day running of the Hall is carried out by the Management Committee consisting of the vicar (now priest-in-charge) ex-officio, five elected members and representatives of village organisations.

During the year and up to the date of the Annual General Meeting the following have served on the Committee:

Elected	*Mrs P Follett	Chairman & Minute Secretary
Elected	*Mr D Chater	Vice Chairman
Elected	*Mrs J Malin	Also - Parish Council
Elected	*Mrs M Rai	
Elected	*Mrs J Loveridge	Also - Parochial Church Council
Co-opted	Mrs D Gulliver	Effective Nov. 2021
Co-opted	Mr J. Morgan	First meeting Feb. 2022
*Trustees		

**Members representing village organisations:**

Mrs H Higgins      Radford Semele Women's Institute

**Bankers:**                      Lloyds TSB Bank plc

73 The Parade, Leamington Spa, CV32 4BB

The services of the following are acknowledged with thanks:

Independent Examiner   Andrew Jones FCA

Preparation of Accounts and book-keeping   Miss Hannah Gray

Jean Loveridge has advised that she is unable to continue to serve the Committee for medical reasons. Special thanks for all that she has done over many years.

**RADFORD SEMELE COMMUNITY HALL**  
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**Report of the Management Committee**  
 Year ending 31st March, 2022

**General Summary**

The Committee met ten times in the year. Members are satisfied that the hall's use meets the requirements of the Charities Act 2006 to have charitable purposes for the public benefit; in particular, its hire enables the advancement of education, religion, community development and amateur sport.

The Management Committee report the following:-

**Business Rates**

Extra Rate relief due to Covid19 demanded only five monthly payments amounting to £280.96

**Hire Charges**

Rates of hire were increased to £12 per hour for village residents and £15 per hour for non-residents. This was the first increase since April 2015.

Hire Income at £5,744 was well below pre-pandemic levels but in recent months it had recovered. The hourly rate increase appeared not to deter bookings

**Donations and Grants**

Three separate grants were received. WDC Grant £8000 was paid to support our Charity activities. Two applications made by the Management Committee produced £2667 from Omicron Hospitality and Leisure Fund and £12500 from WDC which supported special projects, in this case it was resurfacing the car park.

It should be noted that the recent levels of refurbishment costs incurred would not have been possible without the government grants. Future Management Committees need to recognise that maintaining the structure of the Community Hall is not sustainable based on annual hire and rental income of less than £16,000. Grants will need to be a continuous source of additional income.

**Major Repairs and renewals**

Flat roof repairs £5640. New electric water heating unit in the football changing rooms £5199.

**Surplus for the Year**

The accounts show a surplus for the year of £13,048 and this includes a one-off grant from Warwick District Council of £12,500. That grant was spent in 2022/23 financial year when the carpark was resurfaced. Without this grant the surplus would have been £548.

**Reserves**

The cash reserves as at 31<sup>st</sup> March 2022 were £70,445. However, out of those funds there is a liability to pay £25,500 for car park resurfacing. This payment will be shown in the 2022/23 Accounts. If 'Accruals Accounting' had been used rather than a 'Receipts and Payments' basis the reserves at 31<sup>st</sup> March 2022 would have been £44,945 (£70445-£25,500)

Reserves are considered by the Committee to be adequate for foreseeable future repairs. Note the point raised under **Donations and Grants**

**Insurance/Building Values**

The Property was revalued in 2020 by Allied Westminster for insurance purposes. Current property values insured are £1,988,976.

### Finances

In accordance with the resolution of the Committee passed on 28th July, 2009, the financial statements have been prepared on the receipts and payments basis; this decision was taken to simplify accounting procedures and to avoid the more onerous demands of accruals accounting for the preparation and examination of the statements.

Full details of Receipts and Payments are set out on pages 4 and 5, resulting in an excess of receipts of £13,048 and accumulated funds £70,445.

This report was approved by the Management Committee on 31<sup>st</sup> May, 2022, and signed on its behalf by:

Malin Meeting Chairman

(TRUSTEE).

**RADFORD SEMELE COMMUNITY HALL**  
 68 Lewis Road – Radford Semele – Leamington Spa – CV31 1UQ  
 Registered Charity Number 522985

**Accounts for the Year Ended 31st March, 2022**

<b>Receipts and Payments Account</b>	<u>2022</u> <u>General Fund</u> £	<u>2021</u> <u>General Fund</u>
<b>Receipts</b> (see notes)		
£		
Sports and Social Club Rent	7,116	2,240
Rent of Changing Rooms	410	0
Hire of Hall	5,744	385
Grants and Donations	23,167	24,669
Interest Received	11	31
Sales of Electricity	3,986	3,371
Sale of Insurance	865	870
Sub total	41,299	31,566
 <b>Asset and Investment Sales</b>	 -	 -
Total receipts	41,299	31,566
 <b>Payments</b> (see notes)		
Business Rate	281	0
Water Rates	963	969
Electricity	4,996	3,684
Gas	1,897	337
Insurance	2,342	2,122
Performing Rights Society	139	242
Cleaning (including materials)	1,424	1,384
Booking Agent's Fee	990	125
Printing, Stationery, Postage, Telephone	153	39
Repairs and Renewals	12,965	11,310
Bookkeeping	840	870
Sundry Expenses	121	118
Equipment	780	0
Other professional services	360	0
Sub total	28,251	21,200
 <b>Asset and Investment Purchases</b>	 -	 -
Total payments	28,251	21,200
 <u>Net excess of receipts</u>	13,048	10,366
 Add Balance of Cash Funds at 1st April, 2021	57,397	47,031
<b>Cash Funds at 31st March, 2022</b>	<b>70,445</b>	<b>57,397</b>

**RADFORD SEMELE COMMUNITY HALL**  
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 Registered Charity Number 522985

**Accounts for the Year Ended 31st March, 2022**

**Statement of Assets and Liabilities at 31st March, 2022**

	2022	2021
<u>Notes</u>	<u>General Fund</u>	<u>G. Fund</u>
<b>Cash Funds</b>	£	£
Lloyds TSB Current Account	44,032	30,996
COIF Charities Deposit Fund	26,413	26,401
Cash on hand	0	0
<b>Total Cash Funds</b>	<u>70,445</u>	<u>57,397</u>
<b>Other Monetary Assets</b>		
Hall Hire debtors	0	0
Other Debtors	-	-
Prepayment	1,619	1,592
<b>Total</b>	<u>1,619</u>	<u>1,592</u>
<b>Assets Retained for the Charity's own use</b>		
As valued for insurance		
Leasehold Building	1,988,976	1,879,087
Furniture, Fittings and Equipment	<u>23,528</u>	<u>22,595</u>
<b>Liabilities</b>		
Creditors	247	192
Advanced Insurance Recharge	664	653
Accruals	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>911</u>	<u>845</u>

The Financial Statements on pages 4 to 7 were approved by the Management Committee on 31st May, 2022, and signed on its behalf by:

*D. E. Chater* ..... Trustee, on behalf of the Committee

The notes on pages 6 & 7 form part of these accounts.

## RADFORD SEMELE COMMUNITY HALL

68 Lewis Road – Radford Semele – Leamington Spa – CV31 1UQ

Registered Charity Number 522985

### Notes to the Accounts for the year ended 31st March, 2022

#### 1. Accounting Policies

##### **Basis**

The financial statements have been prepared on a Receipts and Payments basis, in accordance with the requirements of the Charities Act 2006, and the Charities SORP 2005.

##### **Funds**

Whenever income is received for a purpose specified by the donor, a restricted fund is maintained as a separate account. No such funds were held during the year.

#### 2. Comparatives

The comparative figures have been prepared on the same basis as the current year.

#### 3. Receipts

##### Rent from Sports and Social Club- £7116

Rent is receivable monthly from the Radford Semele Sports and Social Club under the terms of a seven year lease effective from 1<sup>st</sup> April 2015. The rent is reviewed at three-yearly intervals and was increased in line with the Retail Price Index from 1st April, 2021. (The Management Committee has been advised that the seven year lease continues to operate beyond 1<sup>st</sup> April 2022 until one of the parties to the lease initiates the action which achieves termination.)

##### Hire of the Hall- £5,744

Since the reopening of the Hall in April there was a slow start to the public desire to hire the Hall. This attitude changed warily. Since October the demand has been good. One-off family events are popular but make extra demands on booking and cleaning services. There is space, particularly during the daytime, for further regular hiring opportunities which need to be marketed. Hourly hire rates were increased during the year to £12 per hour for Radford residents and £15 for non-residents.

##### Sale of Electricity £3986

This relates to amount received from S.&.S.C for their metered portion of electricity used.

##### Sale of Insurance £865

This is the payments received from S.&.S.C for 41% of the Insurance premium.

#### 4. Payments

##### Rates £281

Reduced due to Covid relief.

##### Electricity £4,996

Total cost of electricity including S&SC who incur more than 90% off the cost

##### Gas £1,897

Increased from Jan 22 due to energy crisis/ new contract

##### Insurance £2,342

Increased by £220 compared with previous year.

##### Music Licence £139

This amount decreased as it is based on the previous year hire income.

##### Cleaning £1424

Increased by £40, additional cleaning needed due to covid-19.

## 6

Booking Fee £990 This is a new cost arising since September from the appointment of the Booking officer

Repairs and Renewals £12,965

Includes roof repairs (£5,640) and water heating installation for changing rooms (£5,199), fire protection equipment (£743) and other repairs to window, electrics.

Book Keeping £840

The charge represents the full year cost of subcontracting this accounting work.

Equipment £780

50% share of CCTV system installed within S&SC

Other professional services £360

This is the HR production of a service agreement.

### 5. Debtors and Prepayments

Prepayments include £1,619 for 9 months prepaid for insurance and £664 for 9 months prepaid for recharge of insurance.

### 6. Creditors

Creditors include £247 for gas bill not paid off until April 22.

### 6. Reserves

Reserves of the Community Hall increased from £57,397 to £70,445 during the year. (Note comments referring to **Reserves** on Page 2 included below)

The cash reserves as at 31<sup>st</sup> March 2022 were £70,445. However, out of those funds there is a liability to pay £25,500 for car park resurfacing. This payment will be shown in the 2022/23 Accounts. If 'Accruals Accounting' had been used rather than a 'Receipts and Payments' basis the reserves at 31<sup>st</sup> March 2022 would have been £44,945 (£70,445-£25,500)