

LISVANE MEMORIAL HALL CHARITY COMMISSION REPORT FOR THE YEAR 1 MARCH 2023 TO 29th FEBRUARY 2024

LISVANE MEMORIAL HALL, HEOL-Y-DELYN, LISVANE, CARDIFF, CA14 0SQ

CHARITY NUMBER: 524175

TRUSTEES: Carol Helen Barrett - Secretary
David Cann - Chair
Susan Johnson - Treasurer
Elizabeth Heaven
Christine Ann Mahoney
Frederich John Rhoden
David Allan Tooke
Chris Williams

Lisvane Memorial Hall (LMH), a permanent endowment made in 1947, is administered by a committee of Trustees (maximum number 12) who are elected annually at the Annual General Meeting. Any person, 18 years of age or above, who resides in the Ward of Lisvane, or a person associated with LMH and agreed by the Trustees to stand for election, can be elected as a Trustee. The Trustees' meet monthly, whenever possible, to administer the charity, which is for the purpose of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Ward of Lisvane in the City and County of Cardiff and its immediate vicinity, without distinction of sex or of political, religious or other opinions.

The financial year 1st March 2023 to 29th February 2024 saw the usage of LMH return to levels seen prior to the pandemic. There has been a significant increase in casual hires and most long-term regular hirers continue to use the facility. Although the hire rates are assessed by the Trustees twice a year, it has not been necessary to increase them in this financial year.

The exterior of LMH has been redecorated and the steel-framed windows of the Small Hall have been replaced with uPVC double glazing. There has been a successful bid for Section 106 funding from Cardiff County Council that has provided a grant of £80,000. The refurbishment of the Main Hall community kitchen and redecoration has been completed; and the provision of a new audio system in the Main Hall with a hearing loop, changes to the stage that will make it safer and improve the appearance of the front, and refitting of the

disabled toilet to provide dementia-friendly facilities will be completed by the end of 31st March 2025.

After this work is completed, the Trustees intend to fund further improvements to the Small Hall by refurbishing the community kitchen, providing more comfortable chairs and an audio-visual system with a hearing loop. There is also a desire to improve the Committee Room such that it can be used as a comfortable meeting space with modern facilities. The Trustees will also be looking for grants to help to improve the energy efficiency, working towards carbon neutrality in line with the Welsh Governments plan to reduce carbon emissions to zero by 2050. At present energy usage is being monitored so as to provide information to decide on the most appropriate renewable system.

Carol Barrett

Secretary

5th November 2024



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
LISVANE MEMORIAL HALL

On accounts for the year
ended

29TH FEBRUARY 2024

Charity no
(if any)

524175

Set out on pages

3 & 4

(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 29 / 02 / 2024.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed:

Date:

29/04/2024

Name:

David Ainsworth

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

Fellow Chartered Accountant, Institute of Chartered Accountants in England and Wales

Address:

14 Cotswold Avenue, Lisvane, Cardiff, CF14 0TA

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.

No material matters of concern were identified during the examination.



Lisvane Memorial Hall

Financial Accounts

Year ended 29th February 2024

	2023-24 Full Year <i>Actual</i> £	2022-23 Full Year <i>Actual</i> £
Charitable Activities - Lettings	53,816.27	40,107.00
Other trading activities - Building Funds	644.10	390.00
Donations and legacies - Grant Income	250.00	-
Total Receipts	54,710.37	40,497.00
Booking & Advertising Costs	(421.66)	(557.26)
Utilities	(10,066.53)	(10,118.31)
Cleaning & Hygiene	(993.38)	(1,315.46)
Maintenance and Repair	(13,520.74)	(4,736.85)
Inspection & Protection	(2,171.02)	(788.94)
Insurance & Licences	(2,532.23)	(3,725.71)
Staff Costs	(11,340.00)	(10,112.00)
Total Payments	(41,045.56)	(31,354.53)
Total Surplus	13,664.81	9,142.47
Beginning Bank Balances	35,147.16	26,004.69
Total Cash Inflow / (Outflow)	13,664.81	9,142.47
Closing Bank Balances	48,811.97	35,147.16
<i>Of which: Restricted Funds</i>	250.00	-

Registered Charity Number:524175

David Ainsworth
Independent Examiner
29/04/2024



Lisvane Memorial Hall

Notes to the Accounts

Year ended 29th February 2024

	2023-24 YTD Actual	2022-23 YTD Actual
Charitable Activities - Lettings	53,816.27	£ 40,107.00
Receipts	2,144.10	1,390.00
Prizes	(1,500.00)	(1,000.00)
Other trading activities - Building Funds	644.10	390.00
Grants	250.00	0.00
Donations and legacies - Grant Income	250.00	0.00
Total Receipts	54,710.37	40,497.00
Hallmaster Booking System	(238.80)	(224.40)
Web Site	(182.86)	(332.86)
Booking & Advertising Costs	(421.66)	(557.26)
Waste and Water	(646.23)	(400.53)
Electricity	(4,759.50)	(3,832.83)
Gas	(3,980.09)	(4,796.23)
Rates	(749.00)	(352.50)
Swalec Credit	617.45	
Telephone & Broadband / Mobile	(549.16)	(582.54)
Mobile		(153.68)
Utilities	(10,066.53)	(10,118.31)
Caretaker & Cleaning		
PHS Hygiene	(993.38)	(643.74)
Covid Waste Bin Collection		(225.21)
Misc		(446.51)
Cleaning & Hygiene	(993.38)	(1,315.46)
Landscaping and Gardening Note B	(4,056.80)	(2,639.40)
Repairs and Renewals	(9,463.94)	(2,097.45)
Maintenance and Repair	(13,520.74)	(4,736.85)
Fire Protection		(178.50)
Electrical Inspection	(2,171.02)	(610.44)
Inspection & Protection	(2,171.02)	(788.94)
Music Licence	(521.68)	(1,618.36)
Insurance	(1,830.55)	(1,838.35)
Premises Licence	(180.00)	(269.00)
Insurance & Licences	(2,532.23)	(3,725.71)
Caretaker	(6,462.00)	(6,722.00)
Administrator	(4,878.00)	(3,390.00)
Staff Costs	(11,340.00)	(10,112.00)
Total Payments	(41,045.56)	(31,354.53)

Registered Charity Number:524175

David Ainsworth
Independent Examiner
29/04/2024

Independent examiner's review of the 2023-24 accounts of Lisvane Memorial Hall (Charity no: 524175)

29 April 2024

To the Trustees of Lisvane Memorial Hall

I have reviewed the accounts for the period ended 29 February 2024. In doing so, I have agreed the opening and closing positions to the bank statements and have traced a sample of receipts and payments to backing documentation, and the bank account. I did not find any material matters of concern, and hence include, as attached, a clean report, alongside my presentation of the accounts for the period.

In terms of comparison to last year, I have seen a definitive improvement in the backing available for the non one-off hires via the new booking system, and this has definitely eased the process of review. The backup for expenses continued to be at a high standard (as it was last year).

I do note, however, that there were some small adjustments required, which I have made in my revised accounts, vs. the original accounts submitted to me, as summarised below:

Account Presentation

- I have changed presentation of income to distinguish between Charitable Activities & Other Trading Activities. Other trading income includes Social Lotteries, whereas Charitable Activities include letting of non-investment property in furtherance of the charity's objects. Please see: https://assets.publishing.service.gov.uk/media/5a7f7ff9e5274a2e8ab4c8c7/CC17b_completion_notes_new.pdf.
- £250 grant was towards the repair of the Paxton Security System so should be reported as restricted funds. The income has also been split out on the face of the accounts that I have attached to my report.

Amendment of Accounts

- Error of £24.60 re Cleaning that was reported in Repairs, has been corrected by Sue in final version.
- Expenses were showing as positive numbers on the face of the accounts. Adjusted so negative to match FY23 comparatives presentation. Has been corrected by Sue in final version.
- Formatting of the surplus cell needed to be changed to match previous year (numbers are underlined rather than cell being bordered).
- Typo in 2nd version of accounts sent to me where maintenance and repairs were stated as £135,220.74 - additional "2". This was amended by Sue in final version.

In addition, I have some control recommendations for the Trustees as follows:

- Although consistent with the prior period, given that Clare Cann, the administrator, is a direct relation of one of the Trustees, I would recommend that the other Trustees regularly review 1)

that the price charged is "arms length" and at a defensible market rate and 2) that the hours charged are reasonable for the work that she undertakes.

- There are no invoices for the one-off hires as they pay in advance. I would recommend invoices are produced and sent in order to evidence the transaction. The evidence provided to me for such hires was mainly email based.
- As noted last year, I would recommend the Trustees formalise their internal financial controls including their reserves policies, inline with the Charities Commission's guidance. I understand this is in progress as part of a move of the charity to a new CIO structure.

Lastly, there is one finding that I would recommend the Trustees follow up on:

- Rates invoice stated £513.60 but LMH only paid £513.00. No explanation was provided re the difference. Although small, I would recommend the underpayment is reported to the Council and resolved.

I would be delighted to discuss any of these issues/recommendations further, should you require.

Yours sincerely

A handwritten signature in black ink, appearing to read 'DAinsworth', written in a cursive style.

David Ainsworth MBA MA BFP FCA