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**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2021
for
Marnhull Village Hall**

Probusiness Ltd
St Lawrence Lodge
37 Chamberlain Street
Wells
Somerset
BA5 2PQ

Marnhull Village Hall

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Marnhull Village Hall

Report of the Trustees for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to provide meeting facilities in the Village Hall for the local community for social, creative, educative and health related/sporting activities. To that end the hall and sporting pavilion is available to be booked throughout the week and at weekends at rates published on the website.

Significant activities

The Village Hall was closed to the public for eleven months of the financial year. This was attributable to two factors. The first and most significant was the closure of the hall as a consequence of Coronavirus Covid-19 measures restrictions, placed on the Trustees by National Government. There were three lockdown edicts which meant that the hall remained closed during the period July 2020 to May 2021. The second significant factor was the 'New Build' project which ran alongside the lockdown. The contractors, Calcott Construction, made every effort to make the Hall available, but there were short periods of time when this was not possible.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 'New Build' has allowed the Charity to continue to be at the centre of Marnhull community activities. The building has been refurbished and extended, and now provides an even better experience for all groups to meet and engage in a wide variety of activities.

The Trustees are indebted to all those who have contributed towards the reshaping of the Marnhull Village Hall by providing generous donations to ensure the project can be realised. Equally important has been the leadership provided by former Trustee, John Dowsett, who ensured that the project was completed within budget and as planned.

Fundraising activities

The income stream from lettings collapsed during the year as a result of Covid-19 restrictions and lockdowns. Bookings resumed in May 2021 after fourteen months of no income. Booking income in June was approximately one third of the income generated in the last pre-pandemic year.

The one saving financial grace was the very generous support grant provided by local government in the previous financial year of £10,000, and £17,000 in the financial year this report alludes to. The Trustees anticipate that it will be some time before our current income stream reaches a break-even point, so the grants provided have ensured that the Hall can continue to operate with a strong degree of financial certainty.

The Trustees are grateful for all the work that the Fund-Raising Committee has put in, raising considerable amounts of money in a very difficult year.

FINANCIAL REVIEW

Financial position

The Trustees are currently managing the redevelopment of the Village Hall. The project is due to come in largely on budget, and has allowed for further developments in landscaping the exterior of the hall. There will be no drawing down on current account reserves which will allow the Village Hall to operate with a modest surplus to deal with unforeseen circumstances when the extension has been completed and Covid-19 restrictions have been lifted.

Marnhull Village Hall

Report of the Trustees for the Year Ended 30 June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

810142

Principal address

Burton Street
Marnhull
Sturminster Newton
DT10 1PP

Trustees

R W Norton
G Renwick
J Dowsett (resigned 31.5.21)
Mrs J McErlain
D Bruce
D Finch
P McErlain
C Gassmann
A Loukes
I Pentland (resigned 3.8.20)
S D Northcott (appointed 1.2.21)
V Cooper - Hammond (appointed 24.11.20)

Independent Examiner

Martin Bowe
Probusiness Ltd
St Lawrence Lodge
37 Chamberlain Street
Wells
Somerset
BA5 2PQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of Marnhull Village Hall

Independent examiner's report to the trustees of Marnhull Village Hall

I report to the charity trustees on my examination of the accounts of Marnhull Village Hall (the Trust) for the year ended 30 June 2021.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Martin Bowe
Probusiness Ltd
St Lawrence Lodge
37 Chamberlain Street
Wells
Somerset
BA5 2PQ

Date:

Marnhull Village Hall

Statement of Financial Activities for the Year Ended 30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,980	17,909	21,889	51,396
Other trading activities	2	32,390	3,094	35,484	71,714
Investment income	3	-	18	18	64
Total		<u>36,370</u>	<u>21,021</u>	<u>57,391</u>	<u>123,174</u>
EXPENDITURE ON					
Other		<u>11,581</u>	<u>-</u>	<u>11,581</u>	<u>13,599</u>
NET INCOME		<u>24,789</u>	<u>21,021</u>	<u>45,810</u>	<u>109,575</u>
Transfers between funds	8	<u>(61,723)</u>	<u>61,723</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(36,934)</u>	<u>82,744</u>	<u>45,810</u>	<u>109,575</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>86,855</u>	<u>144,061</u>	<u>230,916</u>	<u>121,341</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>49,921</u></u>	<u><u>226,805</u></u>	<u><u>276,726</u></u>	<u><u>230,916</u></u>

The notes form part of these financial statements

Marnhull Village Hall

Balance Sheet 30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	30.6.20 Total funds £
FIXED ASSETS					
Tangible assets	6	129	216,805	216,934	41,278
CURRENT ASSETS					
Debtors	7	13	-	13	105
Cash at bank		49,779	10,000	59,779	189,533
		<u>49,792</u>	<u>10,000</u>	<u>59,792</u>	<u>189,638</u>
NET CURRENT ASSETS		<u>49,792</u>	<u>10,000</u>	<u>59,792</u>	<u>189,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,921</u>	<u>226,805</u>	<u>276,726</u>	<u>230,916</u>
NET ASSETS		<u>49,921</u>	<u>226,805</u>	<u>276,726</u>	<u>230,916</u>
FUNDS	8				
Unrestricted funds				49,921	86,855
Restricted funds				226,805	144,061
TOTAL FUNDS				<u>276,726</u>	<u>230,916</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Marnhull Village Hall

Notes to the Financial Statements for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Marnhull Village Hall

Notes to the Financial Statements - continued for the Year Ended 30 June 2021

2. OTHER TRADING ACTIVITIES

	30.6.21	30.6.20
	£	£
Fundraising events	3,094	313
Hire of Hall	478	10,239
Sundry Income	1,775	6,815
VHSC	2,906	2,509
Grants	27,231	51,838
	<u>35,484</u>	<u>71,714</u>

3. INVESTMENT INCOME

	30.6.21	30.6.20
	£	£
Deposit account interest	18	64
	<u>18</u>	<u>64</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,291	40,105	51,396
Other trading activities	29,626	42,088	71,714
Investment income	64	-	64
	<u>40,981</u>	<u>82,193</u>	<u>123,174</u>
Total	40,981	82,193	123,174
EXPENDITURE ON			
Other	13,599	-	13,599
	<u>13,599</u>	<u>-</u>	<u>13,599</u>
NET INCOME	27,382	82,193	109,575
RECONCILIATION OF FUNDS			
Total funds brought forward	59,473	61,868	121,341

Marnhull Village Hall

Notes to the Financial Statements - continued for the Year Ended 30 June 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	86,855	144,061	230,916

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2020	41,106	230	41,336
Additions	175,699	-	175,699
At 30 June 2021	216,805	230	217,035
DEPRECIATION			
At 1 July 2020	-	58	58
Charge for year	-	43	43
At 30 June 2021	-	101	101
NET BOOK VALUE			
At 30 June 2021	216,805	129	216,934
At 30 June 2020	41,106	172	41,278

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Trade debtors	13	105

8. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	86,855	24,789	(61,723)	49,921
Restricted funds				
Hall Redevelopment Fund	144,061	21,021	61,723	226,805
TOTAL FUNDS	230,916	45,810	-	276,726

Marnhull Village Hall

Notes to the Financial Statements - continued for the Year Ended 30 June 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,370	(11,581)	24,789
Restricted funds			
Hall Redevelopment Fund	21,021	-	21,021
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,391</u>	<u>(11,581)</u>	<u>45,810</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	59,473	27,382	86,855
Restricted funds			
Hall Redevelopment Fund	61,868	82,193	144,061
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>121,341</u>	<u>109,575</u>	<u>230,916</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,981	(13,599)	27,382
Restricted funds			
Hall Redevelopment Fund	82,193	-	82,193
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,174</u>	<u>(13,599)</u>	<u>109,575</u>

Marnhull Village Hall

Notes to the Financial Statements - continued for the Year Ended 30 June 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	59,473	52,171	(61,723)	49,921
Restricted funds				
Hall Redevelopment Fund	61,868	103,214	61,723	226,805
TOTAL FUNDS	<u>121,341</u>	<u>155,385</u>	<u>-</u>	<u>276,726</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,351	(25,180)	52,171
Restricted funds			
Hall Redevelopment Fund	103,214	-	103,214
TOTAL FUNDS	<u>180,565</u>	<u>(25,180)</u>	<u>155,385</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

Marnhull Village Hall

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	30.6.21 £	30.6.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,889	51,396
Other trading activities		
Fundraising events	3,094	313
Hire of Hall	478	10,239
Sundry Income	1,775	6,815
VHSC	2,906	2,509
Grants	27,231	51,838
	<hr/>	<hr/>
	35,484	71,714
Investment income		
Deposit account interest	18	64
	<hr/>	<hr/>
Total incoming resources	57,391	123,174
EXPENDITURE		
Support costs		
Management		
Repairs and Maintenance	2,000	1,759
Broadband Charges	342	348
Website and Advertising	98	98
Caretaking	3,474	5,583
Utilities	1,132	1,653
Insurance	1,167	1,394
Office & General Admin	56	533
Licences	334	416
Fundraising Expenses	249	-
Post COVID Startup Costs	1,243	-
	<hr/>	<hr/>
	10,095	11,784
Finance		
Postage and stationery	54	193
Plant and machinery	43	58
	<hr/>	<hr/>
	97	251
Other		
Supporters Club Prizes	1,020	1,240

This page does not form part of the statutory financial statements

Marnhull Village Hall

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	30.6.21 £	30.6.20 £
Other		
Governance costs		
Accountancy and legal fees	369	324
Total resources expended	11,581	13,599
Net income	45,810	109,575