

# MULLION VILLAGE HALL

Registered Charity No. 227391



**Mullion Village Hall**  
**Annual report and financial statements**  
**for the year 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020**

## Introduction and Contents

Mullion Village Hall's gross income\* for the financial year, 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020, exceeded £25,000. Under Charity law, the Trustees must, therefore, have an independent examiners report (CC31) and file their accounts together with a Trustees Annual Report with the Charity Commission.

The report and accounts of registered charities preparing receipts and payments accounts consists of four related documents:

### **Section A: Trustees' Annual Report for the period 1 January 2020 to 31 December 2020, pages 1 to 5**

The detailed legal requirements for the Trustees Annual Report are set out in The Charities (Accounts and Reports) Regulations (CC15d) which provide a legal underpinning for many of the recommendations made in the applicable Charities Statement of Recommended Practice (SORP). To ensure these legal requirements are met, by the Trustees, the headings that have been used in this section of this report are taken direct from the Charities SORP 2005.

### **Section B: Financial Accounts 1 January 2020 to 31 December 2020, pages 6 to 8**

The Charity Accounts Report included is based on meeting the requirements of section 133 of the Charities Act 2011 (CC16) for a non-company Charity with gross income of £250,000 or less which prepares receipts and payments accounts.

### **Section C: Statement of assets and liabilities as at 31 December 2020, page 9**

This section outlines the main assets and liabilities at the end of the reporting year and includes the cash balances at the year end shown in the receipts and payments accounts.

### **Section D: Independent examiner's report, page 10**

The Independent Examiner's Report is taken directly from the Charity Commissions independent examiners report template (SORP 2005). It covers the matters which must be included in the report which accompanies the accounts. In undertaking the examination of the Charity's accounts the Independent Examiner must follow the Charity Commissions legal guidance (CC32).

*\*Definition of gross income is the total receipts recorded in the statement of accounts from all sources excluding the receipt of any endowment, loans and proceeds from the sale of investments or fixed assets.*

## **Section A: Trustees Annual Report for the period 1 January 2020 to 31 December 2020**

### **A1. Charity Reference and Administrative Details**

Charity 'working' name:	Mullion Village Hall
Charity 'other' name:	Mullion Hall and Womens' Institute
Charity number:	227391
First registered as a Charity:	27 September 1963
Principal address:	Mullion Village Hall, Nansmellyon Road, Mullion, Cornwall. TR12 7DH
Bank details:	Barclays Bank UK PLC, Registration number 9740322, Penzance Branch, 8/9 Market Jew Street, Penzance, Cornwall. TR18 2TW.
Insurance provider:	Community First (Zurich)
Solicitor details:	Nalders Solicitors, 32 Coinagehall Street, Helston. Cornwall TR13 8EQ

### **Management Trustees**

The Management Trustees are responsible for managing the Charity and are all members of the Hall Management Committee.

The Hall Management Committee is made up of no more than fifteen members, in total. The current Management Trustees and those who held office during the twelve month reporting period are as follows:

Trustee Name	Office (if any)	Date Appointed	Dates acted if not for whole year
Carolyn Rule	Chairperson	18 January 2018	
Susan Anstee	Hall Booking Secretary	18 January 2018	Until 18 March 2020
Jasmine Harvey	Secretary	18 January 2018	
Beryl Cullen		14 January 2020	
Peter Wilkins		14 January 2020	
Colin Cooper	Hall Booking Secretary	14 January 2020	
Jill Harvey		14 January 2020	Until 18 March 2020

### Custodian Trustees

The Custodian Trustees are responsible for holding the register of land and estate title, with HM Land Registry. As part of the Mullion Village Hall Charity the Custodian Trustees also act as Management Trustees and as such are members of the Hall Management Committee. The current Custodian Trustees are as follows:

Trustee Name	Office (if any)	Date Appointed	Dates acted if not for whole year
Margaret Tomlinson	Treasurer	20 March 2008	
Rosemary Bray		20 April 1988	
Elizabeth Endean		20 April 1988	

## A2. Description of the Charity's structure, governance and management

Type of Governing Document(s):	Trust Deed dated 29 January 1932, as amended by resolution dated 8 March 2018. Mullion Village Hall Constitution and Governance Arrangements, dated 3 March 2019. Charity Commission for England & Wales Scheme dated 12 March 2019.
Charity's organisation type:	Trust
Charity's structure:	Constituted Committee structure. The Custodian Trustees, who hold the legal title, form one part of the composition of the Hall Management Committee. The other part is made up of; elected members who act as the Charity's Management Trustees as well as co-opted members (non-official Committee members with no voting rights).  Management Trustees and Custodian Trustees, as members of the Committee, must reside (have their permanent residence or fixed abode), in the parish of Mullion or within two miles thereof.
Power to appoint new Trustees:	The power to appoint new Trustees is vested in the Hall Management Committee.
Management Trustee appointment method:	Management Trustees are appointed or re-appointed annually, as part of the Annual General Meeting. The appointment resolution is recorded in the Committee minute records. This record acts as the Charity's legal Memorandum of Appointment.
Custodian Trustee appointment method:	Custodian Trustees are appointed legally, by Committee members acting as the Appointors, through a legal Deed of Appointment using a solicitor.
Trustee payments:	Trustees are not remunerated for work as Trustees but are reimbursed expenses.
Employment of staff:	The Charity does not employ any staff.
Policy documents:	The Hall Management Committee have agreed a number of policies: <ul style="list-style-type: none"> <li>• Internal Financial Controls Policy</li> <li>• Health &amp; Safety Policy</li> <li>• Hygiene &amp; Food Safety Policy</li> <li>• Safeguarding Policy</li> <li>• Maintenance Policy</li> <li>• Booking &amp; Hire Agreement.</li> </ul>
Major risks and management:	The main risks are that the property could be damaged or destroyed or that a third party could claim for injury against the charity. A comprehensive insurance policy is maintained.

### A3. Purpose of the Charity and Activities

Purpose of the Charity:	The purpose of the Hall is to provide a safe community space for the benefit of the residents of Mullion, without distinction of gender, age, disability, sexual orientation, nationality, race, political & religious or other opinions.  The building provides a place for meetings, classes, lectures, other forms of recreation enabling social enjoyment & raising funds for the upkeep of the hall.
Summary of the main activities of the Charity in relation to its purpose	Letting of the Village Hall to regular user groups, individuals for private functions and businesses for exercise classes and education/training purposes. In a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents of Mullion parish.
Public benefit:	The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.
Fundraising:	The Charity raises funds from the public but does not work with professional fundraisers or commercial participants.
Trading:	The charity does not have any trading subsidiaries.

### A4. Summary of the main achievements of the Charity during the reporting year

The year 2020 certainly turned out to be a very different type of year for the Charity. The global Coronavirus pandemic resulted in a government enforced national lockdown and as a consequence the village Hall closed on the 18 March 2020, as per Government guidance.

Although the Hall remained closed throughout the rest of 2020, the following is a summarised list of the achievements of the Charity during the year:

- The Annual General Meeting was held on the 14 January 2020.
- Mr Colin Cooper was appointed as the replacement Hall Administration and Bookings Secretary.
- A full Fire Risk Assessment of the building was undertaken on the 11 March 2020 with a resulting action plan for further consideration and action by the Hall Management Committee.
- As a legal requirement an Electrical Installation Condition Report was undertaken in May 2020. Normally these reports are undertaken every five years, however, the report stated that the 'Hall is only in fair condition, and that two points on the distribution board had barely passed the installation test'. As a result the Electrical Installation Condition Report must be undertaken again in three years time, during 2023.
- As part of the Hall's refurbishment programme the Hall roof was replaced in June 2020.
- In order to comply with the Regulatory Fire Safety Order 2005 the Hall's Fire extinguishers were serviced in September 2020 and the Fire Alarm system and emergency lights were serviced in October 2020.
- The Portable Appliance Testing (PAT) normally undertaken once a year, on all portable electrical appliances, has been postponed until the Hall is in a position to re-open.
- Successful in receiving significant grant funding, from a number of sources totalling £18,000, towards the replacement of the Hall roof.
- Successfully claimed the Charity's first Gift Aid repayment, of £1287.27, from HM Revenue & Customs.
- The Charity received personal donations totalling £270 and a local community fund donation of £1679.34.
- The Charity was successful in obtaining the Local Authority Retail, Hospitality & Leisure Grant Fund of £10,000 for charitable halls affected by the Coronavirus pandemic and the Support Grant of £1334, covering the period 5 November 2020 to 2 December 2020. These restricted grants are to be used to help the Hall meet on-going fixed costs incurred during closure, any additional costs in re-opening (e.g. sanitised cleaning) as well as any future operational costs incurred due to the longer term financial impact of the Coronavirus pandemic.

## A5. Future

The Hall Management Committee will continue its work in furthering the purposes of the Charity. In order to ensure the safe future use of the Hall as a multi-purpose community facility the Committee will need to comply with the Government's released Coronavirus guidance on re-opening community halls as well as the Health Protection Regulations. However, due to the current and possible long term effect on both Hall hire income and fundraising activities of the Coronavirus pandemic the future of Mullion Village Hall Charity is unpredictable and will necessitate a fine financial balancing act to ensure the Hall remains a viable community asset in the future.

## A6. Financial Review for the period 1 January 2020 to 31 December 2020

Type of accounts operated by the Charity:	<p>As a non-company charity with a gross income of £250,000 or less during the financial year Mullion Village Hall uses the receipts and payments accounts method.</p> <p>These financial statements summarise all money received and paid out by the charity in the financial year, and a statement giving details of its assets and liabilities at the end of the year.</p> <p>This is in accordance with section 133 of the Charities Act 2011.</p>
Brief statement of the Charity's Policy on Reserves:	<p>The Charity aims to maintain sufficient reserves to cover possible future deficits which may occur due to fluctuations within Hall hire and/or other fundraising activities. These funds are also held to ensure future minor repair expenditure can be met without recourse to loan finance.</p> <p>The Trustees consider that an unrestricted reserve totalling £10,000 is prudent under current conditions. This is slightly higher than previous years due to the on-going increases in utility costs, annual insurance and the costs associated with meeting regulatory requirements, such as fire regulations.</p>
Investment policy:	<p>All funds are held in a bank account. As per the Charity's Constitution two signatories are required on cheques.</p>
Income:	<p>One of the Charity's main sources of income is derived from hire charges in letting the Hall to regular users, private individuals and companies. The other source of income is fundraising events; such as coffee mornings held between April and December, bazaars and monthly lunches. These events are crucial in underpinning the Hall's finances.</p> <p>Due to the Coronavirus pandemic the Charity has lost out on vital income because of the cancellation of fundraising events and the loss of lettings hire during 2020. This income cannot be replaced.</p> <p>The Charity's income will remain reduced for a considerable period as the usual pattern of Hall hire and fundraising events may not be resumed until well into 2021/22.</p>
Expenditure:	<p>The Trustees have always tried to keep expenditure to a minimum whilst endeavouring to maintain the level of service provided to both Hall hirers and other users. This has been a key approach during 2020 due to the uncertainty of the consequences of the Coronavirus pandemic.</p> <p>During 2020 this has been of critical importance, as even with the Hall closed there are still on-going basic costs to be met in order to keep the building in a 'moth-balled' state.</p>
Unrestricted funds:	<p>From 1 January 2020 to 18 March 2020 the Charity's unrestricted income comprised of Hall hire totalling £1,889, two monthly lunch fundraising events totalling £312.50 and £5 from one coffee morning event.</p> <p>This represents a significant <b>decrease of £7226.68</b>, in the Charity's unrestricted annual income compared to 2019.</p>

Restricted funds:	<p>Grants and some donations received by the Charity are restricted in use, and can only be lawfully used for a specific charitable purpose. The specific trusts may be declared by a donor when making a gift or may result from the terms of an appeal for funds or grant application. The specific trusts establish the purpose for which the charity can lawfully use the restricted funds.</p> <p>In 2020 the Charity recorded £19991.84 of restricted funds for the Hall roof replacement. This was made up of £18,000 received through restricted grants, £1929.34 in restricted donations and £62.50 gift aid.</p> <p>The Charity also received £11,334 Government based restricted funding aimed at assisting with any additional costs incurred in complying with the Government's Coronavirus guidance and the Health Protection Regulations.</p>
Liabilities:	<p>At the 2020 year end the following liabilities were noted:</p> <ul style="list-style-type: none"> <li>• Prepaid course fees totalling £308.</li> </ul>
Details of funds materially in deficit:	<p>Currently the charity does not have any funds (restricted or unrestricted) in deficit.</p>
Gift Aid:	<p>Mullion Village Hall is recognised by HMRC as a charity for tax purposes in line with Paragraph 1 of Schedule 6 Finance Act 2010. Donations to the Hall, received after 9 September 2019, are eligible for the Gift Aid Scheme.</p> <p>During 2020 the Charity successfully reclaimed a total of £1287.27, under the HMRC Gift Aid Scheme.</p>
Land and Property:	<p>Deed of Assent dated 22 February 1962  Land assets, at the Mullion Village Hall, Nansmellyon Road, Mullion, Helston. TR12 7DH is held in Trust by the Custodian Trustees for the residents of Mullion Village.  Registered with HM Land Registry in 2019.</p> <p>For the purpose of rebuilding costs the sum currently insured is £250,000.</p>

#### A7. Declaration

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with the law of the Charities Act 2011 and the regulations of the Charity Commission.

The headings that have been used in compiling this Annual Report for the year 2020 follow the Charity Commissions legal requirements set out in The Charities (Accounts and Reports) Regulations and are taken direct from the Charities SORP 2005.

Signed on behalf of the Mullion Village Hall Management Committee

Signature E M Tomlinson

**Full Name: Evelyn Margaret Tomlinson**

**Position: Custodian Trustee and Treasurer of Mullion Village Hall Charity**

**Date: 31 March 2021**

**Section B: Financial Accounts 1 January 2020 to 31 December 2020**

**B1. Statement of Trustees' Responsibilities**

The law applicable to charities requires the Trustees of Mullion Village Hall to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Charity's own Constitution document and policies.

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.

Signed on behalf of the Mullion Village Hall Management Committee

Signature E M Tomlinson

**Full Name: Evelyn Margaret Tomlinson**

**Position: Custodian Trustee and Treasurer of Mullion Village Hall Charity**

**Date: 31 March 2021**

**B2. Receipts and payments accounts report**

CHARITY COMMISSION FOR ENGLAND AND WALES	Mullion Village Hall	Charity Number: 227391	CC16a
	<b>Receipts and</b>	<b>Payments accounts</b>	
<b>For the period from</b>	<b>1 January 2020</b>	<b>to 31 December 2020</b>	

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
<b>Income (Receipts)</b>				
Hall rent hire	1889.00	-	<b>1889.00</b>	6148.00
Fundraising	317.50	-	<b>317.50</b>	3214.28
Electricity	642.91	-	<b>642.91</b>	822.68
Donations	20.00	1929.34	<b>1949.34</b>	5450.90
Grants	-	29334.00	<b>29334.00</b>	828.00
Gift Aid	1224.77	62.50	<b>1287.27</b>	-
Miscellaneous	-	-	-	1175.84
<b>Sub total Income (Receipts)</b>	<b>4094.18</b>	<b>31325.84</b>	<b>35420.02</b>	<b>17639.70</b>

<b>Asset and investment sales</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income (Receipts)</b>	<b>4094.18</b>	<b>31325.84</b>	<b>35420.02</b>	<b>17639.70</b>

<b>Expenditure (Payments)</b>				
Electricity	211.00	653.00	<b>864.00</b>	1178.00
Water	65.00	221.00	<b>286.00</b>	201.45
Insurance	-	558.93	<b>558.93</b>	530.75
Fire alarms	-	691.86	<b>691.86</b>	857.87
Equipment	-	-	-	110.68
Cleaner	431.00	40.00	<b>471.00</b>	1371.00
Repairs	266.70	25545.01	<b>25811.71</b>	8773.57
Stationery	40.64	49.04	<b>89.68</b>	153.74
Fundraising	158.96	-	<b>158.96</b>	1113.36
Christmas lights	20.00	-	<b>20.00</b>	20.00
Governance	25.00	-	<b>25.00</b>	25.00
Cleaning materials	-	-	-	27.38
Miscellaneous	5.00	-	<b>5.00</b>	262.64
<b>Sub total Expenditure (Payments)</b>	<b>1223.30</b>	<b>27758.84</b>	<b>28982.14</b>	<b>14625.44</b>

<b>Asset and investment purchases</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure (Payments)</b>	<b>1223.30</b>	<b>27758.84</b>	<b>28982.14</b>	<b>14625.44</b>

Net income receipts/expenditure payments	<b>2870.88</b>	<b>3567.00</b>	<b>6437.88</b>	3015.26
<b>Transfer between funds</b>	-5328.17	+ 5328.17		
<b>Bank deposit 1<sup>st</sup> Jan</b>			<b>16440.25</b>	13423.99
<b>Bank deposit 31st Dec C/FWD</b>	<b>13982.96</b>	<b>8895.17</b>	<b>22878.13</b>	16440.25

### B3. Notes to the accounts report

Note 1 - The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Charities Act 2011.

Note 2 - These accounts have been prepared on a receipts and payments basis, in accordance with section 133 of the Charities Act 2011.

Note 3 - Unrestricted funds are those funds that the Trustees are able to spend for any of the charity's charitable purposes. As at the **31 December 2020** the Hall's unrestricted funds total **£13982.96**.

Note 4 - Restricted funds are those funds that the Trustees are obliged to spend only on particular purposes set out by the donor or in an appeal document or grant award. These particular purposes are narrower than the charity's objects. The specific trusts establish the purpose for which the charity can lawfully use the restricted funds. As at the **31 December 2020** the Hall's restricted funds total **£8895.17**. This is the restricted financial sum remaining from the total Coronavirus Government grant funding received during 2020.

Note 5 - The Hall's total balance carried forward as at the **31 December 2020** is (£13982.96 + £8895.17) **£22878.13**.

Note 6 - Transfer between funds, a total of **£5328.17** was transferred from the unrestricted capital to the restricted funds, in order to cover the deficit grant funding amount for the replacement of the Hall roof at a total cost of £25320.01.

Note 7 - Governance costs are those payments associated with the governance arrangements of the charity and relate to the general management of the charity as opposed to those costs associated with fundraising or charitable activity. These costs include the costs associated with constitutional and statutory requirements e.g. the preparation and examination of the statutory accounts, costs of any statutory report documents, cost of any legal advice on constitutional matters.

Signed on behalf of the Mullion Village Hall Management Committee

Signature E M Tomlinson

**Full Name: Evelyn Margaret Tomlinson**

**Position: Custodian Trustee and Treasurer of Mullion Village Hall Charity**

**Date: 3 | March 2021**

**Section C: Statement of assets and liabilities**

CHARITY COMMISSION FOR ENGLAND AND WALES	Mullion Village Hall	Charity Number: 227391	CC16a
	Statement of assets	and liabilities	
As at	31 December	2020	

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
<b>C1 Cash funds</b>				
Bank current deposit	13982.96	8895.17	22878.13	16440.25
<b>Total cash funds</b>	<b>13982.96</b>	<b>8895.17</b>	<b>22878.13</b>	<b>16440.25</b>

<b>C2 Other monetary assets</b>				
	-	-	-	-

<b>C3 Investment assets</b>				
	-	-	-	-

<b>C4 Assets retained for the charity's own use</b>				
Rebuilding costs sum insured		250,000	250,000	250,000
Furniture, fixtures and fittings				

<b>C5 Liabilities</b>				
Pre-paid hire fees not used			308.00	-

**C6. Notes to the statement of assets and liabilities**

Note 1 - The land and buildings of the Village Hall are held in trust by the Custodian Trustees and are valued for insurance purposes at £250,000, as at 1 April 2020. This is identified as an asset retained for the charity's own use.

Note 2 - Several regular hirers pay for Hall hire on an annual basis. Due to the Coronavirus pandemic and Government imposed national lockdown situations a number of these pre-paid hire sessions have been cancelled. A total of £308 is being held in credit.

Signed on behalf of the Mullion Village Hall Management Committee

Signature E M Tomlinson

**Full Name: Evelyn Margaret Tomlinson**

**Position: Custodian Trustee and Treasurer of Mullion Village Hall Charity**

**Date: 31 March 2021**

**Section D: Independent examiner's report**

Report to the Trustees of:	Mullion Village Hall	Charity registration number:	227391
On accounts for the year ended:	31 December 2020		
Set out on pages:	6 to 9		

I report to the Trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 December 2020.

**D1. Respective responsibilities of Trustees and Examiner**

As the Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011. The Trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the Hall's accounts under section 145 of the 2011 Charities Act,
- to follow all the applicable procedures laid down in the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act, and
- to state whether particular matters have come to my attention.

**D2. Basis of independent examiner's report**

My examination was carried out in accordance with the Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Hall and a comparison of the accounts presented with those records. It also includes consideration of any unusual or disclosures in the accounts, and the seeking of 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.

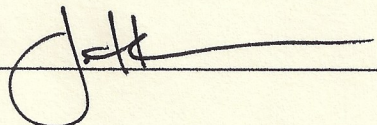
**D3. Independent examiner's statement**

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 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.

Signature \_\_\_\_\_



Name: J. Henderson, Governance & Risk Management Consultant  
Mullion, Helston. Cornwall.

Date: 31 March 2021