

WIGGENHALL ST GERMANS MEMORIAL HALL & PLAYING FIELD

Minutes of AGM held on Wednesday 9th April 2025 at 2pm in the Hall.

Apologies and Attendance

Members present were Miss M. Harney (Chair), Mrs S. Ash, Mrs M. Blackburn, Mrs T. Clarkstone, Mrs M. Coote, Mrs N. Goffrey, Mr M. Lewis, Mrs R. Press and Mrs K White – 8 members present.

Apologies received: Mrs D. Winter

The Minutes of the last AGM were signed as read.

Chairperson's Report

The Car Park has now been resurfaced, excellent work by the contractors. Thanks to the West Norfolk and King's Lynn Borough Council for the grant given for the Car Park.

Thanks to Mrs Ash for all her hard work securing grants for Car Park resurfacing and other refurbishments, including the Kitchen and boxing in pipework.

Unfortunately, we had to have the boiler replaced just before Christmas, which cost over £5,000

Bookings have increased this year. Thanks to Mr and Mrs Coote for the successful Quiz Nights.

We are also grateful to the Sunshine Club and the supporters for the Bingo.

My gratitude to the Committee for their help this past year.

Treasurer's Report

Annual Accounts for the year ending 28th February 2024 are not ready for the Committee. Accounts are being prepared for Audit.

Accounts to be presented at the next meeting.

Expenditure: Paul Braybrooke (Boiler) £5,160.00

On 31/3/2025 Unity Trust Bank: Current A/C £1661.18
Saving A/C £1038.39

Any Other Business

None.

Election of Committee

All present members agreed to re-election, those representing village groups and nominated members.

The members voted on bloc.

Members signed to agree to be Trustees

WIGGENHALL ST GERMANS MEMORIAL HALL
AUDIT 2024-2025
Charity number 304116

Per Pro Services Ltd was pleased to be invited to undertake the audit for the 2024 – 2025 financial year, and it is hoped that this audit report will be received well.

It should be noted that the full name of the charity is Wiggenhall St Germans Memorial Hall and Playing Field Trust, but for the purposes of this audit, only the Hall's affairs have been audited. There has been an arrangement established between the Trust and Wiggenhall St Germans Parish Council such that the council will assume the costs of the playing field as the principal user body. This arrangement has recently been formalised and during the 2025 / 2026 period the Hall records will start to see the appearance of a token sum representing a peppercorn rent paid by the Parish Council as the tenant. The Parish Council has undertaken to arrange and pay for grass cutting and general maintenance, and will take responsibility for the play equipment and the associated RoSPA inspections. Consequently, this audit does not show figures pertaining to the operations and maintenance of the Playing Field.

Background

The Trust meets usually at least three times a year and more if necessary. The Trust has officers who are appointed annually, and the minutes are open for inspection. It has been established from an auditor's perspective that the operations of the Hall are consistent with the Trust's objects for this type of charity.

It became obvious that the 2024/25 financial year was a time of major change with significant third-party funding, major infrastructure improvements, the transfer of banking arrangements and alteration to the way the insurance was provided. From the auditing perspective some of these changes presented additional challenges and emphasised the need for an improved way of presenting the Hall's accounting information. Some suggested changes can be found below.

General observations

The following are some general observations in relation to the accounting records.

Petty Cash – the method for recording Petty Cash is systematic and simple, with a clear audit trail from receipt through to banking.

Receipts and Payments – it was possible to trace the invoices and receipts to postings in the bank accounts for larger and smaller transaction values. This made audit sampling simple to perform and it was possible to track all the invoices through to payments showing in the bank accounts. (Please see note below about utility bills)

Changes to insurance provision – the move to payment directly to the provider as opposed to via an individual is safer from the risk and business continuity perspective.

Changes of banking services provider – the move to Unity Trust Bank should make routine operations easier with its less rigid business banking model. There are known business continuity problems linked to some of the clearing banks and it is believed there is more flexibility and a more suitable level of service with Unity Trust Bank.

Points requiring clarification

Utilities – it was noted that there appears to be some unusual behaviour in relation to the way the water and electricity service providers bill the Hall and the management team should investigate to clarify what is happening. There were unusual credit postings and unmatched bills.

Income – there is a need to improve the itemisation of sources of income apart from the petty cash, as it was not obvious in some cases how to identify the separate sources of income.

Payment from EDF – there was no value entered against this item and no explanation provided.

PO & Elec – it is not clear what this source of revenue is.

Maintenance – it was not clear how much of these costs are a one-off and in the future this separation could be made clearer.

Loss for the year – it is not clear if this is this a one-off and it is noted that there is a significantly lower cash position at the bank for 2025.

Suggestions for future general accounting

These suggestions should make it easier for the Hall's management team to be able to understand the financial position more easily.

The Hall's management team should be able to see almost at a glance how much it costs to run the Hall even if it is not being used for a range of events, and then be able to see how profitable or otherwise it is to run events, as well as being able to see how the different types of event contribute to the ongoing sustainability of the Hall.

It will make life easier for all if the confusing situation with the utilities bills could be cleared up to eliminate the carry forward of credits and overbilling. It is not clear how a utility bill can fail to bill properly for a metered supply. It is suggested that a request is made to avoid estimated bills, if this is the cause of the confusion.

It may help to establish suggested separate sections in the records, as below, for:

Income:

Lettings / room hire;
Bingo / quiz nights;
Fund raising events;
Other hire events;
Grants;
Donations;
Playing field.

Expenditure:

the variable costs for the operation of the Hall (the costs incurred as a result of using the Hall for fund raising and other events / purposes), such as: cleaning; heating oil; electricity; supply of materials for events; other variable costs (is caretaker a variable cost?);

the fixed costs for the Hall (the costs incurred even when the Hall is not used for fund raising and other events / purposes), such as: rates; insurance; fixed charges for water and electricity; fire protection equipment inspections; other fixed costs (is caretaker a fixed cost?);

the maintenance of the Hall, such as: electrical; plumbing; equipment repairs; other maintenance costs;

capital expenditure on the Hall, as applicable.

Conclusion

In general, there are no major concerns with the accounts as provided. Apart from the small issues identified, trustees can be reassured that the charity is operating per its governing statement, and transactions are properly undertaken and are traceable.

We thank the chairman of the charity for her assistance during this audit.

July 2025
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