



## Houghton Village Hall

### Committee

### AGM

## September 16<sup>th</sup> 20

Minutes of the AGM Meeting held at Houghton Village Hall on Wednesday 16th September 2020 at 7.30pm

Present: Steven Hewitt (Chairman), Alan Lightfoot (Vice Chairman), Anne Nicholson (Treasurer), Joyce Irving, Joan Turney, Pat Dodd, Gordon Hodgson & Audrey Riordan (minutes) Caretaker.

Apologies: - Doreen Martin.

Minutes of the last Meeting held on 17<sup>th</sup> April 2019 were accepted and signed.

The AGM meeting was postponed from April due to the Covid - 19 crisis which meant a strict lockdown throughout the UK. The hall has only recently re-opened for bookings. The crisis is still ongoing. Changes are happening to the situation on a weekly & sometimes daily basis with very few groups still allowed by law to use the hall. Mainly groups involving young children & educational providers are still able to use the hall.

**Chairman's Address** - The Chairman thanked all members of the committee for their continued support of the village hall. Since the last AGM it has not been possible to attract any new members to the committee despite best efforts to do so.

**Treasurer's Report** - Full financial statement attached.

The accounts have been prepared by Alan Welsh who provided his services on a voluntary basis. He has also simplified the halls inherited accounting system so that it is easier to understand. The committee thanks him for this generous gesture.

#### **Balances:**

NatWest Bank		£50,627.06
Building Society	£ 4,967.46	
TOTAL	£55,594.52	

This includes a total of £18,444 for this year's projects so far.

The accounts for 2019/2020 were formally accepted by the Village Hall Committee.

Proposed by **Steven**

Seconded by **Alan**

In all it has been a good year with brilliant fundraising earlier in the year by Steven & an amazing amount of grant monies raised by Anne.

The hall has a very healthy bank balance.

Anne has been unable to produce a draft Budget for 2020/2021 as the income is unknown due to the ongoing Covid-19 situation.

The committee have taken advantage of the Governments Job Retention Scheme (furlough) to pay 80% the caretaker's salary. This scheme finishes at the end of October.

It is expected that it is going to be a quiet year & the committee need to attract more groups as and when allowed.

The bank statements were signed off.

**Election of Officers:**

**Chairman:** Steven Hewitt **Proposer:** **Alan** **Secunder:** **Anne** **Elected**

**Vice Chairman:** Alan Lightfoot **Proposer:** **Steven** **Secunder:** **Pat** **Elected**

**Treasurer:** Anne Nicholson **Proposer:** **Joan** **Secunder:** **Steven** **Elected**

**Booking Sec:** Gillian Hewitt **Proposer:** **Steven** **Secunder:** **Anne** **Elected**

**Minutes Sec:** Not Filled - Audrey Riordan temporary cover

The meeting closed - The next Annual General Meeting is scheduled to be held on Wednesday 21st April 2021 at 7.30pm in Houghton Village Hall.

# HOW TO USE THE HVH ACCOUNTS SPREADSHEET

## INVOICES ISSUED

### Purpose

- To maintain a record for each financial year of all invoices issued by HVH
- To show the balance (and invoices) not yet paid through the Bank Statement
- To provide the Debtors figure for the Assets & Liabilities sheet

### Usage

- All invoices issued by HVH must be included
- The amount due should be entered in the "**Outstanding**" column
- When invoices are paid by debtors **and** feature on the bank statement:
  - Delete the amount in the "outstanding" column
  - Enter the amount in the "paid per bank" column
  - Enter the payment details, i.e. date banked and paying in reference

## CHEQUES ISSUED

### Purpose

- To maintain a record for each financial year of all cheques issued by HVH
- To show the balance (and cheques) not yet cleared through the Bank Statement
- Unpresented Cheques **reduces** the Bank Balance figure in the Assets & Liabilities sheet

### Usage

- All cheques issued by HVH must be included
- The cheque amount paid should be entered in the "**Outstanding**" column
- When cheques **appear as paid** on the Bank Statement:
  - Delete the amount in the "unpresented" column
  - Enter the amount in the "paid per bank" column
  - Enter the date banked

## IMPORTANT CHECKS

### Purpose

- This sheet checks that the Cash Book & R&P Account balance!

### Usage

- Always check this sheet after updating the account**

## CASH BOOK - CURRENT ACCOUNT

### Purpose

- To record all receipts & payments appearing on Bank Statements
- To ensure that the Cash Book **always** reconciles with the Bank Statements
- To provide an analysis of receipts & payments for the R&P A/c

### Usage

- At the start of each financial year, enter the opening Bank Balance (cell H4)
- Record each transaction as it appears in the Bank Statement by:
  - Entering the item details in columns C to G
  - Entering the amount in the relevant receipt or payment column

**After entering an item, ALWAYS check the bank balance is correct**

## RECEIPTS & PAYMENTS ACCOUNT

### Purpose

- To summarise receipts & payments for the accounting period
- To provide a report to the HVH Committee

### Usage

- When the previous year's (PY)accounts are complete, enter the relevant amounts in Column F. Ensure the totals agree with the PY accounts
- Due to the links with the Cash Book, the R&P Account is prepared automatically
- Check the "Important Checks" sheet to ensure the R&P agrees with the Ca**

## ASSETS & LIABILITIES

### Purpose

- To show the financial position at the end of the accounting period
- To provide a report to the HVH Committee

### Usage

- When the previous year's (PY)accounts are complete, enter the relevant amounts in Column F. Ensure the totals agree with the PY accounts
- The sheet contains notes explaining each item, please refer to these
- The "Notes to the Accounts" will have to be reviewed and updated each tir

## NOTES

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<b>Date Issued</b>	<b>Invoice Number</b>	<b>Name of debtor</b>
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**UNPAID ACCOUNTS ISSUED PREVIOUS YEAR B/FWD**

**ACCOUNTS ISSUED THIS YEAR:**

<b>Brief details</b>	<b>Outstanding</b> -	<b>Paid per Bank</b> -
	(Invoice Amount)	

<b>Date Banked</b>	<b>Receipt Number</b>	<b>Pay In Number</b>

Cheque Date	Cheque Number	Name of Payee	<i>Brief details</i>	<b>Unpresented</b> £ -
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**UNPRESENTED CHEQUES ISSUED PREVIOUS YEAR B/FWD**

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**CHEQUES ISSUED THIS YEAR:**

<b>Paid per Bank Statement</b> £ -	<b>Bank Statement Date</b>
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**IMPORTANT CHECKS TO ENSURE THE CASH BOOK & R&P A/C BALANCE**

Per Cash Book analysis	Receipts	-
Per Cash Book analysis	Payments	-
<b>Per Cash Book analysis</b>	<b>Net</b>	-
	Check Cash Book Balances >	<b>0.00</b>
<b>Cash Book</b>	<b>Net</b>	<b>0.00</b>
<b>R&amp;P Account</b>	<b>Net</b>	<b>0.00</b>

**If above items don't equal zero, the Account is out of balance**



**CASH BOOK**  
**RECEIPTS & PAYMENTS**

**FINANCIAL YEAR**

**CURRENT ACCOUNT TRANSACTIONS ONLY**

**Current A/c Bal blfwd at start of year**

**Current A/c Bal NOW** *(After entering transactions below)*

	<b>Date</b>	<b>Inv No.</b>	<b>Recpt No.</b>	<b>Brief Details</b>
1	<b>1-Feb</b>			<b>Opening Bank Balance</b>
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**Bank Statement Closing Balance**

**NB Bank statement entries after 31 January MUST be posted in the a**

### **ADJUSTING ENTRIES**

	<b>No.</b>	<b>Explanation</b>
Adj	<b>1</b>	
Adj	<b>2</b>	
Adj	<b>3</b>	
Adj	<b>4</b>	
Adj	<b>5</b>	
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Adj	<b>11</b>	
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Adj	<b>13</b>	

Adj 14  
Adj 15  
Adj 16  
Adj 17  
Adj 18  
Adj 19  
Adj 20

## ANALYSIS FOR RECEIPTS & PAYMENTS ACCOUNT

### RECEIPTS

1	Hire of Hall
2	Bar Licence
3	Fund Raising Events
4	Numbers Club
5	Houghton Echo
6	Grants
7	Interest
8	Other Receipts
9	Spare
10	Spare

**Total Receipts**

***Cash Book Total***

### PAYMENTS

51	Employees
52	General Repairs & Maintenance
53	Water, Rates & Insurance
54	Heating, Lighting & Power
55	Cleaning & Materials
56	Postage, Stationery & Advertising
57	Numbers Club
58	Houghton Echo
59	Other Expenses
60	Projects
61	Spare
62	Spare
63	Spare
64	Spare

**Total Payments**

***Cash Book Total***

### IMPORTANT CHECKS TO SEE THE ACCOUNTS BALANCE

Analysis above  
Analysis above  
Analysis above

Receipts  
Payments  
Net

**Cash Book**  
**R&P Account**

**Net**  
**Net**

***If above items don't equal zero,***

















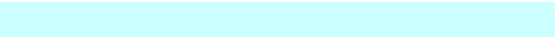
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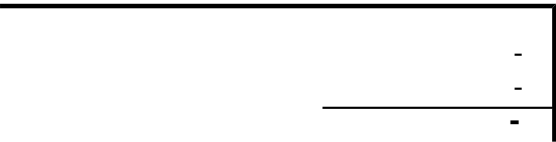
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***the Accounts don't balance!***

















**THIS LINE**

**FUND RAISING**

Fund Raising Events	Numbers Club	Houghton Echo	Grants	Interest	Other Receipts
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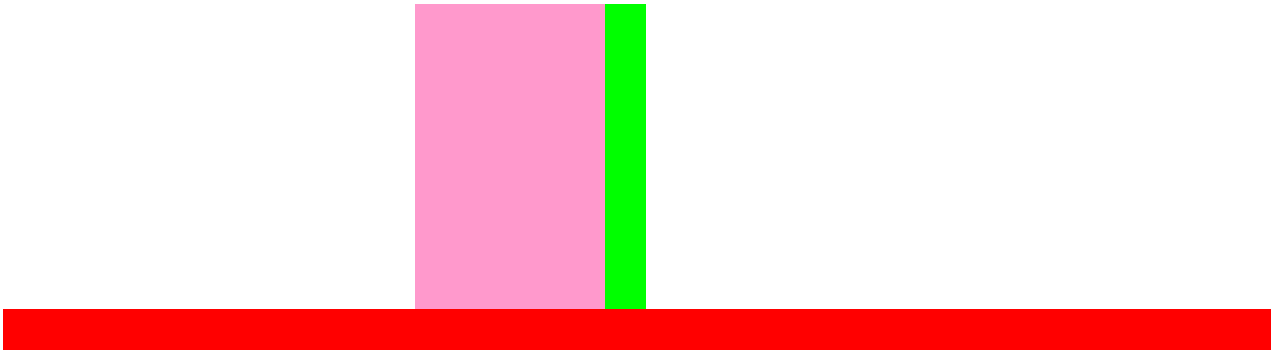
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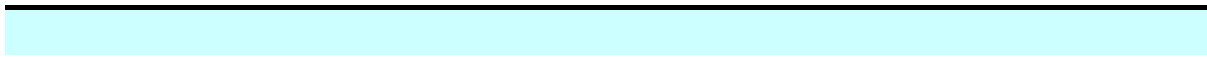
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RECEIPTS		PAYMENTS		
Spare	Spare	Wages	PAYE	General Repairs & Maint.
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Water,  
Rates,  
Insurance

Heating,  
Lighting,  
Power

Cleaning &  
Materials

Postage,  
Stationery,  
Adverts

Numbers Club

Houghton Echo



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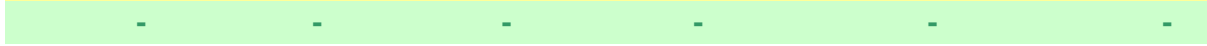
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Other Expenses

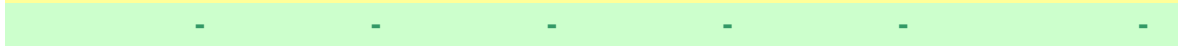
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**PAYMENTS**

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# HOUGHTON VILLAGE HALL MANAGEMENT COMMITTEE, HOU

## RECEIPTS AND PAYMENTS ACCOUNT

	<i>Notes</i>	<b>2021/22</b> £
<b>Receipts</b>		
Hire of Hall		-
Bar Licence		-
Fundraising events	<i>1</i>	-
Number Club	<i>1</i>	-
Houghton Echo	<i>2</i>	-
Grants		-
Interest (Building Society - Gross)		-
Other receipts		-
		<hr/>
		-
		<hr/>
<b>Payments</b>		
Employees		-
General Repairs & Maintenance		-
Water Rates/Insurance		-
Heating, Light & Power		-
Cleaning & Materials		-
Postage, Stationery & Advertising		-
Numbers Club	<i>1</i>	-
Houghton Echo	<i>2</i>	-
Other Expenses		-
Projects		-
		<hr/>
		-
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<b>Surplus (+) or Deficit (-)</b>		<hr/> <hr/>

## GHTON

**2019/20**

£

17,732.35

56.00

1,972.50

1,344.00

760.00

14,589.98

17.00

63.36

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**36,535.19**

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6,500.74

2,811.33

1,534.91

3,548.49

1,088.36

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664.00

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599.01

15,658.98

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**33,592.76**

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**2,942.43**

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# HOUGHTON VILLAGE HALL MANAGEMENT COMMITTEE, HOUGHTON

## STATEMENT OF ASSETS & LIABILITIES as at 31 JANUARY 2022

	2021/22	2019/20
	£	£
<b>Current Assets</b>		
Debtors	-	1,116.50
Cash at Bank	-	30,702.50
Cash at Building Society		4,940.24
Cash		-
	<u>-</u>	<u>36,759.24</u>
<b>Current Liabilities</b>		
Creditors		972.68
	<u>-</u>	<u>972.68</u>
<b>Net Current Assets</b>	<u>-</u>	<u><b>35,786.56</b></u>
<b>FUNDS</b>		
General Fund	<u>-</u>	<u>35,786.56</u>

### Notes to the Accounts

#### Accounting Policy

\* The financial statements have been prepared on a receipts and payments basis.

1 <b>Fundraising</b>	2021/22	2019/20
Numbers Club - receipts	-	1,344.00
Numbers Club - payments	-	664.00
	<u>-</u>	<u>680.00</u>
Fundraising events - receipts	-	1,972.50
<b>Net receipts from Fund Raising activities</b>	<u>-</u>	<u><b>2,652.50</b></u>

2 <b>Houghton Echo</b>	Adverts	Print/Post	Deficit
Spring/Summer edition			-
Winter edition			-
<b>Actual position</b>	<u>-</u>	<u>-</u>	<u>-</u>
Debtors			
Creditors			
<b>Per R&amp;P account</b>	<u>-</u>	<u>-</u>	

\* Section 133 of the Charities Act 2011 allows charities to prepare receipts and payments accounts provided the charity's gross income is not over £250,000. This method has been used for the Houghton Village Hall accounts.

The accounts comply with the requirements of the Charities Commission guidance on Receipts and Payments Accounts - Introductory Notes (CC16a and CC16b).

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been adopted

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Section A

Independent Examiner's Report

Report to the trustees/  
members of

Houghton Village Hall

On accounts for the year  
ended

31 January 2021

Charity no  
(if any)

505191

Set out on pages

1-2

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/01/2021

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:

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:

01-12-2021

Name:

Alan Welsh

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

Chartered Institute of Public Finance and Accountancy (*retired member*)

Address:

67 Millcroft, Carlisle

Section B

Disclosure

Give here brief details of  
any items that the  
examiner wishes to  
disclose.

None

## HOUGHTON VILLAGE HALL MANAGEMENT COMMITTEE, HOUGHTON

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST JANUARY 2021

	Notes	2020/21	2019/20
		£	£
<b>Receipts</b>			
Hire of Hall		5,607.50	17,732.35
Grants		57,679.81	14,589.98
HMRC Furlough Wages		3,082.22	-
Donations & Compensation		-	-
Number Club	1	1,092.00	1,344.00
Fundraising events	1	-	1,972.50
Houghton Echo		320.00	760.00
Other receipts		194.49	136.36
		<b>67,976.02</b>	<b>36,535.19</b>
<b>Payments</b>			
Employees		6,464.50	6,500.74
Water Rates/Insurance		312.17	1,534.91
Heating, Light & Power		2,340.78	3,548.49
Projects		41,365.69	15,658.98
General Repairs & Maintenance		2,067.24	2,811.33
Cleaning & Materials		578.26	1,088.36
Postage, Stationery & Advertising		62.77	28.82
Numbers club	1	403.00	664.00
Houghton Echo		-	1,158.12
Other Expenses		1,500.48	599.01
		<b>55,094.89</b>	<b>33,592.76</b>
<b>Surplus (+) or Deficit (-)</b>		<b>12,881.13</b>	<b>2,942.43</b>

#### Notes - Receipts and Payments Account

##### Accounting Policy

Section 133 of the Charities Act 2011 allows charities to prepare receipts and payments accounts provided the charity's gross income is not over £250,000.

This method has been adopted for the Houghton Village Hall accounts.

The accounts comply with the requirements of the Charities Commission guidance Receipts and Payments Accounts - Introductory Notes (CC16a and CC16b).

	2020/21	2019/20
<b>1 Fundraising</b>		
Numbers Club - receipts	1,092.00	1,344.00
Numbers Club - payments	403.00	664.00
	<b>689.00</b>	<b>680.00</b>
Fundraising events - receipts	-	1,972.50
<b>Net receipts from Fund Raising activities</b>	<b>689.00</b>	<b>2,652.50</b>

# HOUGHTON VILLAGE HALL MANAGEMENT COMMITTEE, HOUGHTON

## STATEMENT OF ASSETS & LIABILITIES as at 31 JANUARY 2021

	Notes	2020/21 £	2019/20 £	2018/19 £
<b>Current Assets</b>				
Debtors	1	2,100.00	1,116.50	1,470.50
Cash at Bank		43,556.41	30,702.50	28,158.63
Cash at Building Society		4,967.46	4,940.24	4,923.24
Cash		-	-	-
		<u>50,623.87</u>	<u>36,759.24</u>	<u>34,552.37</u>
<b>Current Liabilities</b>				
Creditors		155.64	972.68	694.23
<b>Net Current Assets</b>		<u><b>50,468.23</b></u>	<u><b>35,786.56</b></u>	<u><b>33,858.14</b></u>
<b>FUNDS</b>				
General Fund		<u><b>50,468.23</b></u>	<u><b>35,786.56</b></u>	<u><b>33,858.14</b></u>

### *Notes - Statement of Assets & Liabilities*

#### **1 Debtors**

Grant re 2020 Refurbishment project due from Stanwix Rural Parish Council  
(received February 2021)