



Trustees' Annual Report for the period

From **01/04/2021** Period start date To **31/03/22**
Period end date

Charity name: **Lingdale Village Hall**

Charity registration number: **510532**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Charity's objects ('the objects') are to manage the village hall for the use of the inhabitants of the village of Lingdale in the civil parish of Lockwood in the Borough of Redcar and Cleveland without distinction of political religious or other opinions including use for meetings, lectures, classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Hiring of the Village Hall to residents and other persons to meet the objects above
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Lingdale Village Hall Accounts were presented and signed at the meeting following internal audit on the 4th July 2022.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No Grants are made by Lingdale Village Hall
	Para 1.38	No Social Investment is made by Lingdale Village Hall

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	Volunteers work to open and close the village hall for events and plan annual events. There are no significant contributions
Other		None

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Village Hall has regular users who provide leisure and information services to the Parish of Lockwood. The Village Hall also ran a four day Jubilee weekend where over 100 children had lunch for free and Pensioners had afternoon tea. Residents from East Cleveland benefit from a range of leisure activities such as exercise, arts and crafts.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Village Hall started the year with £14,365 which included a government grant relating to Covid of £10,000. It ended the year with £38,083.30 including government grants of £26,604. Other income was £3383 but the Village Hall did not open until the end of May 202. Expenses were £5268. The Village hall retained the grants to enable some much needed repairs and replacement to the Village Hall amenities.</p> <p>The Village Hall accounts are checked at the same time as the Parish Council accounts by Internal Auditor Gillian Gittins</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Village Hall would hold 6 months reserves including Utilities and repairs.
Amount of reserves held	Para 1.22	£1900
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None other than rising energy costs.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	IN 2021/22 the Village Hall received govt grants of £25604. These were one off covid related grants. Hire of the Village Hall and fund raising events held at the Village Hall throughout the year
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Rising Energy Costs
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		Lockwood Parish Council is the sole Trustee of Lingdale Village Hall.
Type of governing document (trust deed, royal charter)	Para 1.25	Trust
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Lockwood Parish Council provides the Trustees for the Management Committee consisting of 4 to 7 members.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Lockwood parish Council has an Induction process and Handbook for new Councillors and they undertake regular training.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity management committee is made up of a Chair, Vice Chair and 4 to 7 Committee members from Lockwood Parish Council. The Clerk to Lockwood Parish Council provides financial administration.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Lingdale Village Hall
Other name the charity uses	
Registered charity number	510532
Charity's principal address	Lingdale Village Hall Meadowdale Court Lingdale Saltburn-by-the-Sea TS12 3HF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wendy Stiff	Chair		Lockwood Parish Council
2	Anne Clayton	Vice Chair		LPC
3	A Mackenzie	Councillor		LPC
4	G Leather	Councillor	end date 15/11/2022	LPC
5	T Mitchell	Councillor	End date 15/11/2022	LPC
6	J Teasdale	Public		LVH
7	C Teasdale	Public		LVH
8				
9	Lockwood Parish Council appointed the 1st 5 of the above			
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Corporate trustees – names of the directors at the date the report was approved

Director name		
Lockwood Parish Council		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Village Hall Management Committee		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

Lingdale Village Hall
 Accounts for year to 31st March 2022
 As at 31st March 2022

(Charity Number 510532)

INCOME		EXPENDITURE	
Balances at 1st April 2021			
Current Account	14,287.02	Regular Expenses	
Petty Cash Account	62.95	Utilities	2,854.70
Cash in Hand	15.07	Catering Supplies	7.68
		Cleaning	228.03
			3,090.41
	14,365.04	Administration	
		Building Insurance	718.57
Regular Users		Donations	
Lockwood Parish Council		Memberships & Licences	0.69
Monday Bingo Club	682.00	Postage & Stationery	
Lingdale Community Art	462.00		719.26
Lingdale Exercise	328.00		
Charity Prize Bingo		Premises	
Sale of Refreshments		Garden Project	
New Saturday Bingo	152.00		
Saturday Bingo Rent		Repairs & Maintenance	948.97
			948.97
	1,624.00		
Other Users		Village Hall Events	140.00
Village Hall Events	600.00	Village Hall Events (Xmas)	370.16
Private Hire	969.00	Village Hall Events (Disco)	
Local Government & Corporate	150.00	In Bloom	
Produce Show		Village Hall Events (Remembrance)	
Remembrance		BigLocal Kids	
	1,719.00	BigLocal Produce Show	
		BigLocal Scarecrow	510.16
Other Income		Balances at 31st March 2022	
Grants	<u>25,604.07</u>	Current Account	37,545.76
Donations	<u>40.00</u>	Petty Cash Account	441.55
	25,644.07	Cash in hand	96.00
TOTAL INCOME	43,352.11	TOTAL EXPENDITURE	5,268.80

I confirm that these accounts represent a true and accurate record.

Signed by J Bell
 Position Parish Clerk, Lockwood Parish Council
 Date 31/3/2022

To the Members of Lockwood Parish Council

Audit Report for the year ended 31 March 2022

I have carried out an internal audit covering the internal controls in place and how they operate supporting the objectives detailed in the Annual Governance and Accountability Return (AGAR) for year 2021/22.

I have carried out this audit based on an assessment of risk and my audit is not designed to identify all errors and misstatements. The coverage and scope is included in the Audit Plan sent to the Council in June 2022 and is based on the Association of Local Councils' recommended checklist in conjunction with **GOVERNANCE AND ACCOUNTABILITY GUIDANCE FOR SMALLER AUTHORITIES IN ENGLAND (2021)**.

My conclusions are summarised in the table below:

Control Objective	Objective met	Comments
Appropriate accounting records have been kept throughout the year.	Yes	Despite there being no clerk in post for seven months the Council did keep sufficient records to produce an accurate year end position of its financial standing and affairs during 2021/22. The Clerk undertakes additional work to create the statement of accounts at the year end from the monthly schedules spreadsheets. I noted that the year end accounts are the only statement of receipts and payments the Council has received in the financial year despite the Financial Regulations and Standing Orders specifying that quarterly and year to date reports should be produced. For this current year and for the future the Clerk and Council should consider how it can create a general ledger that easily supports prompt quarterly reporting.
The Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Again despite there being no clerk in post for part of the year the Council, particularly specific members, did seek to comply with its financial regulations, particularly around payments to suppliers. VAT claims are outstanding for two financial years.
The Council assessed significant risks to achieving its objectives and reviewed the arrangements for managing these.	Yes	Insurance cover is appropriate to the Council's activities and size. The Council has maintained separation of duties over allotment rent collection during the absence of the clerk.

		Legal and personnel advice was obtained when necessary and the Council followed all advice.
The precept resulted from an adequate budgetary process; progress against budget was regularly monitored; reserves are appropriate.	No	<p>No budget was prepared to support the precept request for 2021/22 and the timescale specified in the Financial Regulations and Standing Orders was not met.</p> <p>This was due to there being no clerk in post during the time the budget should have been prepared. The same scenario will affect 2022/23.</p> <p>There were no quarterly reports of income or expenditure against budget as required by Standing Orders and Financial Regulations.</p> <p>Although it is minuted that the Council has earmarked reserves there is no evidence as to what these are and how much is in the earmarked reserves. Allotment deposits is a clear reserve but is not recorded as such. The clerk is aware of the need for reserves and is to prepare a report for members accordingly.</p>
Expected income was fully received, based on correct prices, properly recorded and promptly banked; VAT was appropriately accounted for.	Yes	<p>Apart from the precept the Council's main source of income are allotment rents. The Rialtas system has been used to good effect this year in generating invoices, reminders and a schedule of income due.</p> <p>Due to difficulties in accessing the bank account to make payments the allotment income was included in petty cash and used to support expenditure. This meant that income was not banked intact as required by the Council's Financial Regulations.</p>
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT properly accounted for.	Yes	Following a physical count of the cash held the Clerk needs to make minor adjustments to the records.
Salaries to employees and allowance to members were paid in accordance with Council approval and PAYE, and NI requirements were properly applied.	Yes	The Council uses the HMRC payroll software to pay staff. All information had been accurately recorded in the system and the appropriate contribution rates applied for pension deductions.
Asset and investment registers were complete and accurate and properly maintained.	Yes	The Council's assets are properly recorded at cost price and the asset register is complete at the end of the financial year.
Periodic bank account reconciliations were properly carried out during the year.	Yes	There are no matters to report.
Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by adequate trail from underlying records and where appropriate debtors and creditors were recorded.	Yes	The Council's accounts are prepared on a receipts and payments basis. The AGAR has been reconciled to the monthly spreadsheets and transaction schedule produced by the clerk for the year end.

The Council publishes information on a free to access website upto date at the time of the internal audit and in accordance with any relevant transparency code requirements.	Yes	Some minutes have not yet been uploaded for 2021/22. The Clerk is working to rectify this omission.
The Council during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	Yes	Evidence was provided at audit but unfortunately GBiz did not transfer the information over when updating the Council's website. This has since been rectified.
The Council complied with the publication requirements for the 2020-21 AGAR.	Yes	As above point.

Recommendations

1. *The Council and Clerk should develop a general ledger that would support quarterly reporting as stipulated in the Standing Orders and Financial Regulations in addition to the monthly schedules.*
2. *The Council should consider what earmarked reserves are required to support future expenditure and set aside amounts from general balances. Allotment deposits should be clearly shown as a reserve.*
3. *Although the Council cannot produce an annual budget in retrospect it should consider all its proposed spending plans for the remainder of the financial year in the light of its balances at the end of June 2022 so that it can be satisfied that everything it wants to achieve is affordable. This review should be minuted and supported by detailed information.*
4. *In future income from allotment rents should be banked intact and not included in petty cash.*

GILLIAN GITTINS

12 June 2022