

Miners Institute & Recreation Ground

ANNUAL REPORT

AND

PAYMENTS AND RECEIPTS ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

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Miners Institute & Recreation Ground

Reference & Administration Details

Trustees	Mr. Hugh Thinnesen Mrs. Lorraine Jones Mr. Stuart Pickering Mr. Phil Scott Mrs. Mercia Oliver Mr. John Baulf Mr. Alex Wilson Mrs. Ann Oliver Mr. William Rowley	Chair Treasurer Secretary
Address	Lowca Village Hall Stamford Hill Avenue Lowca Whitehaven Cumbria CA28 6PT	
Charity Number	520335	
Bankers	NatWest 71 Lowther Street Whitehaven Cumbria CA28 7AH	
Independent Examiner	Mr. Michael Milner, 54 Wentworth Park Stainburn Workington Cumbria CA14 1XP	

Miners Institute & Recreation Ground

Trustees' Report

The Trustees' present the annual report together with payments and receipts accounts (CC16a) for the charity for the year ended 31st March 2021.

Public Benefit Objects of the Charity and Principal Activities

The objective of the charity is the provision and maintenance of a village hall for the use of the residents of the parish of lowca. The facility shall be used for the purpose of physical exercise, training, meetings, lectures and classes, and for other forms of recreation and leisure-time occupation.

Charity Structure and Governance

The charity is governed by a Scheme adopted 11th September 1976. According to the Scheme the management committee shall consists of ten trustees:

- Six representative members (4 Lowca Parish Council representatives and 2 CISWO - Coal Industry Social Welfare Organization representatives).
- 4 elected members.

Trustees are appointed at the Annual General Meeting.

Financial Review

The charity was awarded a grant of £3,000.00 from the Solway Firth Partnership Robin Rigg Fund. Restricted for the purpose of vital building repairs.

The charity received unrestricted grants totalling £20,636 from HM Government "Retail, Leisure & Hospitality Covid-19 Closed Premises". The grants were issued by Copeland Borough Council.

The trustees thank the Robin Rigg Fund and Copeland Borough Council for their generous support.

The charity does not currently have a Reserves Policy.

During the year there have been no significant events that have negatively impacted the finances of the charity.

Activities During the Year

The trustees began undertaking repairs and renovations to the building and interior. The aim of this work is to make the hall more usable and appealing. It is expected these improvements will attract more users of the hall and improve income generated through room hire. The Covid-19 pandemic restrictions interrupted this work and it is now expected to be completed in summer 2021.

Miners Institute & Recreation Ground

Trustees' Report

The annual report was approved by the charity trustees' on / /2021 and signed on its behalf by:

 Hugh Thinnesen Chair

 Lorraine Jones Treasurer

Miners Institute & Recreation Ground

Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities requires the trustees 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 the accounts, 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 accounts

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 constitution. 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.

Approved by the charity trustees' on / /2021 and signed on its behalf by:

 Hugh Thinnesen Chair

 Lorraine Jones Treasurer

Miners Institute & Recreation Ground

Independent Examiner's Report

Lowca Village Hall Management auditors report for year end 31st March 2021

I can confirm from the information and material supplied that I have audited the accounts for the Lowca Village Hall Management Committee and confirm that they are true representation of the financial position. However, I make the following observations that the committee ought to consider and act upon.

I reiterate my comment from previous years audit comments and recommend that starting with the accounts for year April 2021 to March 2022 that all invoices issued are numbered and a record of that numbering sequence maintained.

Invoice dated 22/3/21 to LCC you have overcharged them £1.04, invoice to LCC dated 22/2/21 you have undercharged them 8p, invoice to LCC dated 18/12/2020 you have overcharged 4p, invoice to LCC dated 16/8/2020 you have undercharged 80p. On your invoice dated 19/10/2020 you have invoiced correctly £271.98 but been paid £318.43, an overpayment of £46.45 and likewise invoice 19/11/2020 you have raised an invoice correctly for £378.41 but received a payment of £538.41 an overpayment of £160.00, these last two errors have been noted by Stuart Pickering and I suggest that the easiest way to resolve the O/P would be when raising the next charge for gas/electricity you raise the invoice, calculate the correct sum due and then make a note deducting O/P against 19/10/2020 of £46.45 and also O/P against 19/11/2020 of £160.00 and deduct that from the monies due. That will rectify the error and be easy for any audit trail to follow.

As spotted by Stuart Pickering there was money banked on 27/8/2020 of £191.00 however NO regular bank statement checks were made and you were incorrectly credited with £171.00, a definite banking error, but it cost you £20.

I strongly recommend that as you move forward that at all future management committee meetings the treasurer should present a paper record of the current financial statement and not a verbal assurance that all is correct. On receipt of bank statements, all transactions recorded should be checked with ledger records and that calculations on invoices raised should be double checked to ensure correct recovery of monies due. A numbered receipt book should record all cash hall hire charges and they be recorded in an appropriate ledger. I would be very happy to discuss systems that could be put in place to enhance and clarify money management from hall hire income.

Signed



Mike Milner

3rd October 2021

RECEIPTS & PAYMENTS ACCOUNTS



CHARITY COMMISSION
FOR ENGLAND AND WALES

<i>Charity Name</i> Miners Institute & Recreation Ground	<i>No (if any)</i> 526436
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Receipts and payments accounts

CC16a

For the period from	<i>Period start date</i> 1st April 2020	To	<i>Period end date</i> 31st March 2021
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Grants	20,636	3,000	-	23,636	-
Village Hall Room Hire	171	-	-	171	512
Occupational Licence	120	-	-	120	2,027
Contribution of 80% utilities Lowca Con	1,901	-	-	1,901	1,723
Other Charitable Receipts	189	-	-	189	700
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	23,017	3,000	-	26,017	4,962
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	23,017	3,000	-	26,017	4,962
A3 Payments					
Insurance	896	-	-	896	858
Utilities	4,389	-	-	4,389	-
General Running Expenses	470	-	-	470	65
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	5,755	-	-	5,755	923
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	5,755	-	-	5,755	923
Net of receipts/(payments)	17,262	3,000	-	20,262	4,039
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,533	-	-	9,533	5,494
Cash funds this year end	26,795	3,000	-	29,795	9,533

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		26,795	3,000	-
		-	-	-
		-	-	-
	Total cash funds	26,795	3,000	-

(agree balances with receipts and payments account(s))

OK OK OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Furniture, Fixtures & Fittings			4,000
	Snooker Table		-	2,500
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Lowca Community Club Utilities overpayment		206	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Hugh Thinnesen	
	Lorraine Jones	

Auditors check spread sheet for Lowca Hall accounts 2020-2021

INCOME	Cash	Cheques	BACS	EXPENDITURE	Cheque	BACS
Opening bank balance, Statement No. 178				08-Apr-20 M Milner reimbursed f	2273.19	
				30-Apr-20 Britich Gas Utilities		91.23
				30-Apr-20 Britich Gas Utilities		31.44
20-Apr-20 Comm Club Utilities			98.14	04-May-20 Beacon Fire Protection	67.50	
24-Apr-21 Copeland B Cou Covid Closure grant			10000.00	04-May-20 CopelandBC Business r	333.24	
26-May-21 Comm Club Utilities			27.34	08-Jun-20 Britich Gas Utilities		34.18
22-Jun-20 Comm Club Utilities			21.69	01-Jul-20 Britich Gas Utilities		27.11
15-Jul-21 Comm Club Utilities			111.56	30-Jul-20 Britich Gas Utilities		129.03
18-Aug-20 Comm Club Utilities			312.24	30-Jul-20 Britich Gas Utilities		10.42
27-Aug-20 Buffalo Lodge (£161 & £30) NB See explanatory note 1		171		27-Aug-20 Expenses Cheque H Th	44.02	
14-Sep-20 Comm Club Utilities			263.06	28-Aug-20 Britich Gas Utilities		370.08
02-Oct-20 Comm Club Occ Lic 2 weeks			120.00	28-Aug-20 Britich Gas Utilities		20.22
19-Oct-20 Comm Club Utilities NB see explanatory note			318.43	04-Sep-20 Expenses Cheque S Pic	68.99	
13-Nov-20 Credit			164.50	24-Sep-20 Britich Gas Utilities		296.8
13-Nov-20 Credit			25.00	28-Sep-20 Britich Gas Utilities		32.02
19-Nov-20 Comm Club Utilities NB see explanatory note			538.41	16-Oct-20 Britich Gas Utilities		232.26
15-Dec-20 Copeland B Cou Covid Closure grant			1334.00	30-Oct-20 Britich Gas Utilities		107.71
i Comm Club Utilites			70.10	25-Nov-20 Britich Gas Utilities		374.19
13-Jan-21 Copeland B Cou Coivd Closure Grant			238.21	27-Nov-20 Britich Gas Utilities		98.82
13-Jan-21 Copeland B Cou Coivd Closure Grant			2001.00	23-Dec-20 Britich Gas Utilities		85.83
19-Jan-21 Copeland B Cou Coivd Closure Grant			4000.00	23-Dec-20 Britich Gas Utilities		1.75
25-Jan-21 Solway Firth Robin Rigg Grant			3000.00	25-Jan-21 British Gas Utilities		56.64
25-Jan-21 Comm Club Utilities			48.60	25-Jan-21 British Gas Utilities		4.11
15-Feb-21 Copeland B Cou Coivd Closure Grant			967.00	04-Feb-21 Allied West Insurance	895.59	
25-Feb-21 Comm Club Utilities			45.39	24-Feb-21 British Gas Utilities		50.37
04-Mae-21 Copeland B Cou Coivd Closure Grant			2096.00	03-Mar British Gas Utilities		6.46
24-Mar-21 Comm Club Utilities			45.50	25-Mar-21 British Gas Utilities		55
	Column Totals		171 25846.17	25-Mar-21 British Gas Utilities		0.58
	TOTAL INCOME		26017.17	Column Totals	3682.53	2116.25
				TOTAL EXPENDITURE		5798.78

Explanatory Note 1 – Bank discrepancy £161 and £30 presented £171 banked due to Nat West error

Explanatory Note 2 – Club invoiced for £271.98 but paid £318.43 (£46.45 overpayment)

Explanatory Note 3 – Club invoiced for £378.41 but paid £538.41 (£160.00 overpayment)

Explanatory Note 4 - £44.02 H Thinessen Expenses Cheque Not Cashed

LOWCA VILLAGE HALL

Bank reconciliation

Opening balance 1st April 2020	9533.36
income	<u>26017.17</u>
Total	35550.53
Expenditure	<u>5798.78</u>
Account balance at31/3/2021	29751.75

Balance as per sheet 192	<u>29795.77</u>
Excess funds in bank over a/c balance	44.02

Uncleared cheque 000079 drawn 27/8/20
to H Thinnesen for £44.02.

A/c balance	29751.75
unpresented cheque	<u>44.02</u>
	29795.77