

BADINGHAM VILLAGE HALL

Draft Minutes of the AGM Meeting held on Tuesday 8 August 2023 at 8.10 pm

in Badingham Village Hall, Low Street, Badingham IP13 8JT

Members: Cllrs Bowe, Mountain, Sweeney and Welham. Also present members from the BVHMC as follows: Celia Cracknell, Martin Clark, Charles Bainbridge, the Clerk, and one member of the public.

1. **Welcome:** The Chair of the Parish Council, Cllr Mountain, welcomed everyone to the meeting and thanked the Badingham Village Hall Management Committee (BVHMC) for everything they have achieved since they took over in September 2022. Big steps have been achieved to get the VH to where it is today and this was much appreciated.
2. **Apologies for absence:** Apologies received and accepted from R Picton, S Judd, Amanda and Cameron Thomas.
3. **Minutes of the last VH AGM:** The AGM minutes dated 23 September 2022 were approved and signed as a true record.
4. **Governance:** The Clerk put forward a proposal to amend the governance document dated 7 Nov 2022 re section 4 (Meetings) to substitute the Badingham Village Hall Management Committee (BVHMC) where it states the PC must hold 'x' number of meetings per year and to amend all relevant information in that accord under the Meetings sub-heading. This was unanimously approved.
5. **Annual Report** by the Chair of the BVHMC, previously circulated, and attached to these minutes.
6. **Financial Report** by the Parish Clerk: Accounts were distributed to all present showing the current finances as attached to these minutes.
7. **Accounts for the Year ending 31 March 2023** were unanimously approved and signed by the Chair. The accounts were audited by Trevor Brown, his report distributed with 2 recommendations as follows: 1) A clear banking protocol to be adopted for audit control: already drafted and distributed by the Clerk for adoption at this meeting, which was unanimously adopted. 2) Separate asset register to be maintained for the VH itemising all assets over £500 in value. **Action:** Clerk to draw up in conjunction with the BVHMC
8. **Update on the VH and any actions to be approved:** Of immediate concern is the boiler which has been responsible for much of the Calor Gas usage, working when the committee thought it was switched off. It is now permanently disabled to stop wastage. Quotes from £2500 - £3100 received. M Clark to seek a contribution for funds from the various groups in the village, Clerk to seek from outside sources – SCC County Councillor, ESC District Councillors, if each can make a small contribution, it will pay for a new boiler. Events cannot be run until a new boiler is installed.
Clerk has reviewed the utilities to make savings – electricity now with British Gas on a reduced 3-year contract, Calor Gas switched to Fram Farmers at minimum 30p cheaper per litre.
Natalie Heywood to join the BVHMC with immediate effect and to be responsible for seeking funding, and to engage with other interested parties in the village to use the hall.

9. Date of the next AGM t.b.c.

Caroline Emery

Clerk and Responsible Financial Office to Badingham Parish Council

The new committee first met in October 2022 and from the start has worked really well as a team to get things done. The initial priority was to finish off the refurbishment of the interior of the Village Hall, which was completed early in 2023. Following this the focus has been on developing the outside area to the rear of the hall. The groundwork clearance was finished early in the summer and the routes of drains confirmed. We have been helped by a brilliant group of volunteers who are a great asset and Badingham Community Council is supporting the work financially. The Village Hall and BCC now share the storage room to the rear of the building and access is available, even if the hall is in use, through a new outside door.

The committee collected quotes and suggestions for the hard landscaping work at the rear of the hall which we hope will be finished during August. After this we will work with gardening groups from the village to help us develop the area to become a community garden space which can be used for functions and social activities. We hope that planting in the autumn will enable the garden to feel established by the spring of 2024. We recently worked with Enterprise Badingham to submit a bid for the "Field to Fork" project from East Suffolk Council and this was successful. It brought us £2,000 to establish a village herb garden. This project is as much about cooking and using local produce as growing so it will help us make good use of the new kitchens and link to the community gardens in the churchyard.

After a period of monitoring the heating system and trying to reduce our unusually high gas costs we have just discovered that the heating system is faulty in several respects and our engineers recommend replacing the boiler. This is a cost that we had not anticipated but we have discovered that the boiler was installed in 2008 so is well past the average life of a combi boiler (8-10 years). We urgently need to explore ways of funding this so it can be back in full use for the autumn.

With all the improvements to the hall and its surroundings we hope that bookings will increase over the next year. The hall continues to be used for most village events but is also available for private functions and is being used by educational groups. However, we do need to increase our income if we are to meet escalating costs. The committee has been advertising the hall in neighboring villages and will continue to promote its use for daytime and evening classes as well as for functions. We will continue to improve our marketing but there is a lot of competition from neighboring community halls and classes in Badingham have not been well attended by local residents so have moved to Framlingham.

Several functions have been organised to raise funds and a coffee morning in July raised £285. The autumn will include a talk with wine and finger buffet together with the auction of a donated painting, a music night, a folk ceilidh and the winter market (in partnership with the Community Café).

We have a strong committee where everyone works hard to get things done and we could do with a couple of new members for the next year. We also need to continue add to our team of volunteers and extend it to cover all aspects of expertise needed to maintain a valuable resource. We rely on having a public space like the Village Hall so all groups in Badingham will need to pull together to support, develop and use it to make sure it can survive into the future.

Income & Expenditure Account to 31 March 2023

c/account Balance at Bank Brought Forward 1.4.2022	£3,477.16		
INCOME			
Regular hirer income	£2,311.87		
One Off Events income	£138.00		
Grant subsidy from the PC	£2,000.00		
Miscellaneous income	£128.00		
VAT refund	£59.89		
Total of all income	£4,637.76	£8,114.92	
EXPENDITURE			
Caretaker	£1,733.00		
Fire alarm	£803.80		
Calor Gas	£2,041.99		
Electricity	£285.62		
Water & Sewage	£0.00		
Miscellaneous / New Equip ment	£736.86		
Insurance	£678.30		
Licences/ PPL PRS etc	£155.17		
Outside Maintenance	£90.00		
New Website contribution	£365.00		
Boiler	£90.00		
VAT	£348.30		
Reconciles	£7,328.04	Y	£7,328.04
As per bank current account £786.88			

BADINGHAM VILLAGE HALL BALANCE SHEET 31/3/2023

	opening balance	£3,477.16	£188.21		
Premium Account					INCOME
06-Jun Interest	£0.01	£3,311.16			Regular hire income
05-Sep Interest	£0.06	£138.90			One Off Events income
05-Dec Interest	£0.10	£3,000.00			Grant subsidy from the PC
Feb-23 Interest	£0.23	£128.00			Miscellaneous income
	£0.40	£8.00			VAT refund
	Balance	£3,477.16	£188.61		Total of all income

No petty cash handed over

	opening balance	£3,477.16			
Current Account					EXPENDITURE
income received	4637.76	£803.80			Caretaker
payments made	7328.04	£2,041.99			Fire alarm
Current Account closing balance	£786.88	£328.04			Color Gas
		£0.00			Electricity
		£736.86			Water & Sewage
		£678.30			Miscellaneous \ New Equip ment
		£125.17			Insurance
		£90.00			Licences\ PPL PRS etc
		£362.00			Outside Maintenance
		£90.00			New Website contribution
		£348.30			Boiler
		£7,358.04			VAT
		£7,358.04			Reconciles

As per bank current account

5137 2023/24 Payments cannot amount to more than £9.93 per registered elector x 396 equates to maximum spend per annum of £3932.28 under 5137 rules.

Date	Detail	R E C E I P T S		P A Y M E N T S											Account												
		Precept	Misc. Receipts	VAT	Chq. no.	Amount total	Democ. Election	Democ. Councillor Training	Democ. APM	Democ. Website	Democ. GRANTS	Democ. 137	Overhead Audit	Overhead Meeting Rooms		Overhead Insurance	Overhead Subs.	Admin. Clerk's Salary	Admin. Expenses	Coronation	ESC grant outside area	PC Grant to V Hall	Asset Miscellan	Asset Park & Rosa	Asset Village Maintenance	CIL	VAT
21.04.23	BT internet at VH				DD	35.71												29.76								5.95	15168.13
28.04.23	Clerks salary				BACS	599.26											599.26										14568.87
28.04.23	Clerks Expenses				BACS	42.00											42.00										14526.87
28.04.23	H M R C				BACS	61.20											61.20										14465.67
28.04.23	Transfer to the VH Current Account				BACS	1000.00															1000.00						13465.67
28.04.23	Room hire				BACS	14.00							14.00														13451.67
28.04.23	SALC Annual Subscription				BACS	247.10							247.10														13204.57
28.04.23	East Suffolk Precept 1st payment	6500.00			CR	0.00																					19704.57
22.05.23	BT internet at VH				DD	35.71												29.76								5.95	19668.86
22.05.23	Clerks salary				BACS	426.60							426.60				426.60										19242.26
22.05.23	Clerks Expenses				BACS	24.00							24.00														19218.26
22.05.23	H M R C				BACS	18.00							18.00														19200.26
22.05.23	T Brown Internal Audit				BACS	269.45						269.45															18930.81
22.05.23	M Clarrie External area expenses				BACS	273.94															233.78				40.16	18656.87	
22.05.23	K Forster external area clearance				BACS	1332.00															1110.00				222.00	17324.87	
05.06.23	Kindlewood Inv 4806				BACS	216.00																180.00			36.00	17108.87	
16.06.23	Kindlewood Inv 4850				BACS	216.00																180.00			36.00	16892.87	
21.06.23	BT internet at VH				DD	35.71												29.76								5.95	16857.16
21.06.23	121 Computers inv 43443				BACS	44.99							44.99				44.99										16812.17
27.06.23	Clerks salary				BACS	426.40							426.40				426.40										16385.77
27.06.23	Clerks Expenses				BACS	24.00							24.00														16361.77
27.06.23	H M R C				BACS	18.20							18.20														16343.57
09.07.23	VAT Refund					372.74																					16716.31
11.07.23	Clerks salary				BACS	426.60							426.60				426.60										16289.71
11.07.23	Clerks Expenses				BACS	24.00							24.00														16265.71
11.07.23	Badingham Village Hall hire				BACS	63.25						63.25															16202.46
11.07.23	H M R C				BACS	18.00							18.00														16184.46
14.07.23	Kindlewood Inv 4890				BACS	108.00																90.00			18.00	16076.46	
21.07.23	BT internet at VH				DD	35.71												29.76								5.95	16040.75
24.07.23	Ultimate one ltd - VH project				BACS	1198.13											426.40								199.69	14842.62	
10.08.23	Clerks salary				BACS	426.40							426.40														14416.22
10.08.23	Clerks Expenses				BACS	30.00							30.00														14386.22
10.08.23	H M R C				BACS	18.20							18.20														14368.02
10.08.23	Kindlewood Inv 4921				BACS	216.00																180.00			36.00	14152.02	
10.08.23	East Suffolk Council election Inv				BACS	44.88							44.88														14107.14
	YTD total	6500.00	0.00	372.74		7969.44	44.88	0.00	0.00	0.00	0.00	269.45	77.25	0.00	247.10	2483.85	263.04	0.00	2342.22	1000.00	0.00	630.00	0.00	0.00	611.65	7969.44	
	Budget £13100	13000.00	100.00			9595.00	110.00	100.00	0.00	100.00	100.00	300.00	150.00	400.00	380.00	5500.00	650.00	0.00	150.00	1500.00	0.00	150.00	155.00	3500.00	0.00	11474.44	
	Variance (adverse if -)	-6500.00	-100.00	372.74		less £60K on	65.12	100.00	0.00	100.00	100.00	30.55	72.75	400.00	132.90	3016.15	386.96	0.00	150.00	-475.00	3500.00	0.00	150.00	1500.00	0.00	0.00	

Democ. sub-total: 44.88 Overhead sub-total: 593.80 Admin. su 2746.89 no 2342.22 1000.00 Total Budget expend 630.00
 Democ Budget: 410.00 Overhead Budget: 1230.00 Admin. Bu 6150.00 0.00 5000.00 3000.00 Assets Budget: 1805.00 5688.53 9595.00 excl. CIL/ pr #REF!
 VARIANC 365.12 VARIANCE 636.20 VARIANCE 3403.11 VARIANCE 1175.00

Overall income
 Precept Other income excl vat of

Independent Examiner's Report to the Trustees of Badingham Village Hall Charity – year ended 31 March 2023

Registered Charity No: 304703

Receipts in Year: £4,637.76

Payments in Year: £7,328.04

Reserves as at 31 March 2023: £975.49

1. Respective responsibilities of Trustees and Independent Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

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

2. Report for the year ended 31 March 2023

The Charity Commission's website confirms that the charitable aim and function of the Village Hall is to 'provide a vital centre to benefit the community of all ages; that it is the only public meeting and group activity space in a village with no public transport or social facilities found in larger communities. It is used for children's activities, a variety of classes, indoor sports, catered community events, private functions and meetings'. The Charity was registered with the Commission on 26 February 1965. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

The Independent Examiner was assisted by Mrs Caroline Emeny, the Clerk/RFO to the Badingham Parish Council, who undertakes the role of Treasurer to the Charity. The Charity Accounts were last Examined in respect of the year 2020/21. There was no Independent Examination in relation to the year 2021/22.

The transactions in the year 2022/23 were examined on a sample basis. An Excel Spreadsheet is maintained recording the Receipts and Payments in the year of account and a Summary document has been constructed.

The following observations are made (marked in **bold** where action is recommended):

- The Accounts for the year ending 31 March 2023 have yet to be approved by the Trustees.

TREVOR BROWN CPFA
Internal Audit Services

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- b) The Independent Examiner confirmed that the End-of-Year Accounts were balanced and supported by complete bank statements in respect of the Charity's Barclays Community (Current) Account and Business Premium (Deposit) Account as at 31 March 2023.
- c) Payments from the Charity's Barclay's Community Account consisted of cheques, direct debit and internet banking transactions. As the independent review was being undertaken remotely/electronically, the Cheque Book was not examined. Mrs Emeny confirmed that there is not a formally agreed system for approving Village Hall payments and there is not a protocol in place for internet banking such as that which applies to the Parish Council. Mrs Emeny sets up the on-line Village Hall payments which are then authorised by a Parish Councillor (in the role of a Trustee). Mrs Emeny emails the nominated Trustee a copy of the invoice to be paid to enable the payment to be authorised and released. Mrs Emeny confirmed that there was no formal procedure in place for making payments prior to her becoming Clerk to the Parish Council with the previous Chair taking responsibility for managing the Village Hall bank accounts and the processing payments. **The Independent Examiner recommends that a formal system/protocol for making payments (including payments made through internet banking) is drafted and agreed by Trustees as soon as practicably possible to ensure that formal financial control is exercised and evidenced in all payments made from Charity funds.**
- d) The transactions within the Business Premium (Deposit) Account consisted of small amounts of bank interest received.
- e) The Badingham Parish Council is the Custodian Trustee of the Village Hall. The Deed of Covenant which transferred the Hall to the Parish created a distinct Management Committee to operate the Hall. The Charity accordingly receives all the income due and incurs the costs of the Hall.
- f) **At the time of this review the Charity did not maintain an Asset Register listing any buildings, equipment and machinery under the ownership of the Charity. The Independent Examiner recommends that the Charity should construct a separate Asset Register which describes each asset held and (where possible) lists details of the date of purchase, the purchase cost, location, insurance value, and (when applicable) the date of disposal and reason for disposal. The Charity has insured the Village Hall for £494,388 and the Contents for £8,770 and the construction of an Asset Register will assist in enhancing control over the assets held by the Charity.**
- g) The current insurance policy was presented to the Independent Examiner. The insurance cover is provided by Hiscox Insurance for the period 8 January 2023 to 7 January 2024 at the cost of £678.30. The insurance cover for Public Liability and Employer's Liability stands at £10 million for each. The insurance cover for Management Liability (Trustees and Individual Liability) stands at £250,000. The insurance cover for Fidelity Guarantee stands at £100,000.
- h) The Reserves balance at the year-end 31 March 2023 amounted to £975.49 (reflecting the £2,689.88 deficit in the year of account). The Balances as at 31 March 2023 are accordingly significantly lower than those at the end of the previous financial year and a similar deficit in the 2023/24 year could place the Charity in a vulnerable position financially. Mrs Emeny explained to the Examiner that during the Covid pandemic the Village Hall lost the regular income of the Pre-School and has since been operating at a deficit having lost some of its regular hirers/classes. The Parish Council agreed to add £5,000 onto the precept for the year 2022/23 which has been provided to the Village Hall in stage payments (£2,000 was transferred in the year 2022/23 leaving a £3,000 balance to be paid in 2023/24). Mrs Emeny confirmed that the financial status will be reviewed again by the Council at the budget setting meeting later in 2023 and that the Village Hall has new committee members who are looking to attract regular users and to organise fund raising events to improve the financial position of the Hall. The new committee had come about at a time in September 2022 when the Village Hall was in danger

of closing. The Parish Council may well have to raise further funding for the Village Hall through future precepts. Mrs Emeny has also looked at ways of saving the Hall's cash resources by switching electricity and gas accounts to other providers to achieve savings in energy costs.

- i) The Treasurer confirmed to the Independent Examiner that she was not aware of any Debtors (outstanding debts) and Creditors (amounts owed) as at 31 March 2023 or any potential financial, administrative and legal liabilities which the Charity faces which could impact upon future finances or income streams of the Charity other than the issues outlined at item h) above.
- j) The Charity is not registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes. Organisations which are established for 'not-for-profit' making purposes can be exempt from registration; the exemption may apply to small clubs, voluntary organisations and some charities.
- k) The Annual Return for the previous year ended 31 March 2022 is recorded by the Charity Commission as being received on 7 October 2022, within the required due date for submission. The Annual Return for the 2022/23 year of account should be submitted to the Charity Commission no later than 31 January 2024.

3. Basis of Independent Examiner's report

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

4. Independent Examiner's statement

I have completed my examination.

- a) I confirm that no material matters have come to my attention 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 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) 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 (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

Trevor Brown

Trevor Brown
Chartered Institute of Public Finance and Accountancy

2 August 2023