

Marshfield Community Centre Association

Report and Accounts for the year ending 31 August 2022

Charity information

Registered charity number: 297306

Address: Marshfield Community Centre
Chippenham Road
Marshfield
Chippenham
SN14 8NZ

Trustees for the Charity: Mrs C Eden
Mr J Brookes
Mr G Greenwood
Mr G Snell

Charity Trustees: Mrs D Brooks (Chairperson)
Mrs A Gent (Treasurer)
Mrs K Barrow (Bookings Secretary)
Mr O Brason (Minutes Secretary)
Mrs L McManus
Mrs L Wirick

Affiliated Groups Marshfield Scout and Cub Group
Marshfield & Cold Ashton WI
Marshfield Baby & Toddler Group
Marshfield Library
Marshfield Players
Marshfield Pre-School
Marshfield School of Dancing
Marshfield Short Mat Bowls Club
Jo Kitts Yoga

Independent examiner: Mr T Jenkins

Objects of the Association

The main object of the Association is to establish, maintain and manage a Community Centre for the Parish of Marshfield.

Members of the Association

The following are entitled to become Members of the Association who would be entitled to one vote each at General Meetings: adults living in the Association's area of benefit; Affiliated Groups; Statutory Authorities in or near to the Association's area of benefit.

Trustees' responsibilities

The Trustees for the Charity ("the Trustees") are the individuals in whom legal title to the Community Centre property and building is vested. The Charity Trustees are the officers of the General Committee ("the Committee").

Law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

The Charity Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with Part 8 of the Charities Act 2011. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention of fraud and breaches of laws and regulations.

Activities during the year

These accounts cover Sept 2021 to August 2022. For the most part the community centre managed to return to business as normal, following on from the Covid Pandemic. Once again, the income for the community centre has been heavily shored up by grants, in particular a large grant from Marshfield Parish Council for improvements to the small hall; These improvements will be carried out in the 2022-2023 financial year.

Special mention must be made that the community centre saw it's 30th anniversary this year and a many special events took place to celebrate. The 30th Birthday Bash which saw the large hall decked in marquee and the band (Shazam), who played the first birthday event 30 years ago return.

In addition, the nation celebrated the platinum jubilee of Queen Elizabeth II, an extended bank holiday weekend enables the residents of Marshfield to celebrate throughout the village with many activities hosted by different clubs and organisations. The community centre moved the traditional July date of Marshfield Boules Day to coincide with these celebrations.

Management structure changes:

The affiliation structure was maintained for 2021-2022, with concentration on reducing the commercial use of the affiliation structure and ensuring true affiliates only benefit from the discount in return for active participation in the centres management. The affiliate membership structure is still under review by the management committee.

Changes to the fabric of the building:

Finally, after having funds ringfenced for acoustic works for many years, the management committee found a solution within budget, that suited all users. New acoustic curtains have been made and installed in the large hall.

General update:

The main part of the Community Centre building comprises two separate halls, which are available for users to rent.

We extend out thanks to the groups that have returned to use our halls. Bath Kung Fu, Marshfield Toddler Group, Jolanthe's Zumba, Marshfield band, Joanna Kitts Yoga and Marshfield School of dancing.

The Community Centre also boasts an extension, the interior of which is managed by Marshfield Pre-School as its own dedicated space, together with dedicated gardens to the front and rear of the extension. This enables it to provide local facilities for the education and care of pre-school children. Marshfield Pre-School was responsible for raising the funds for the extension and associated gardens, in consultation with the Committee and the Trustees. The Association owns the extension and associated gardens, and leases these to Marshfield Pre-School.

The lease with Marshfield Pre-school came to end in 2020 but due to the Covid 19 outbreak, it was informally extended until after the pandemic. There has been further delay due to energy crisis, due to the delay the proposed lease needs to be reviewed again. New separate meters for gas and electric are being installed to separate out the pre-school use from the community centre to ensure that the pre-school can monitor their own use effectively and the rent can be set in accordance with the community centres real costs. The new rent and lease agreement is due to be completed by 31st August 2023.

The Association is pleased to continue to host Marshfield Community Library. This service continues to be a vital service to the community.

Overview of finances

The Committee and the Trustees are aware that, as the building is 25 years old, significant repairs will continue to be required in the future. Their long-term policy is that part of the General Fund may continue to be spent to improve and maintain the Community Centre, for the benefit of all current and future users, if reserves amounting to at least 60% of annual expenditure are retained in the General Fund..

In 2021/2022, rental income recovered post pandemic to £16,460.74, this 95% of pre pandemic levels. It is worth noting that receipts over expenses (see note 1), shows that the community centre only made a profit of £144.01 on its day-to-day business. Please note however that this also includes Feed in Tariff of £1993.02 for the solar panels. Without this income then we would have shown a loss on the day-to-day business. Running costs have increased by over £10,000 this year and it is because of this that the profit margin is so low; The breakdown of cost increases is summarised as follows:

1. Heat, light and other power has increased by 104% - Doubling our bills from £3,584.82 to £7,328.32. I predict that with current contracts this will be roughly the same amount for 2022-2023. It is worth noting however, that our gas bill is fixed until April at the pre-energy crisis price of under 4p per KWH, the current best rate sits at over 24p per KWH. Electricity is also fixed at around 37p kwh until April but the current best rate sits at over 50p kwh. This demonstrates that if the community centre is exposed to these rates next winter, then for the financial year of September 2023 to August 2024, we will be looking at an annual bill of around £24,000. **This would lead to a running cost loss of £24,000 by next winter.**

With the Russians waging war in Ukraine affecting the energy markets negatively and all energy costs increasing dramatically, a separate committee team has been set up to look at what investments can be made to reduce the community centres exposure to this financial threat. The resolution of this matter is urgent and needs addressing before September 2023.

As noted above, it is believed the pre-school accounts for a large percentage of our energy consumption and these market increases are being addressed with a review of the rental agreement and installation of separate meters to monitor real use to confirm or deny what additional costs if any needs to be passed on to the pre-school.

2. The next most significant increase in cost is a 204% increase in our repairs & maintenance and equipment bills. It is worth noting that although this percentage increase looks high it is only 45% more than pre pandemic levels. All this additional cost has come from the legal obligation to carry out essential electrical works in the centre to meet current guidelines.
3. Water and rates also increased in this year, but this is due to the deferral of business rates for 2020-2021 into 2021-2022.
4. This is the first year where a full year's cost of the booking secretary role has been accounted for. This role is essential not only for maintaining the bookings calendar but also for the bookkeeping services of chasing overdue invoices. The bookkeeper is also the front of house contact for all our users and deals with emails and complaints as a first point of call. The annual cost for this role is £1440.
5. £2400 of miscellaneous costs refer to the legal costs of Appointment of New Custodian Trustees (£1200) and legal costs of installing the new electric charging points (£1200). Please note that the latter received a grant of £1200 (see note 6), therefore the true real cost is £1200 for these legal services.

Although a final covid grant was received in 2021-2022, the main grant of £15,000 was received recently from Marshfield Parish Council specifically for the upgrade of the small hall doors, windows, and ceiling.

The community centre benefited hugely from fundraising this year with just under £3000 being raised. Most of these funds were raised from the 30th birthday celebration and Jubilee Boules Day. Marshfield Movies, continues to supply a steady fundraising income but also a much enjoyed service for the community.

General Fund	Year to 31 August 2022 £	Year to 31 August 2021 £
Receipts		
Donations and Grants	19,882.88	£21,447.21
Fundraising events	7,924.16	£1,119.68
Total voluntary sources	27,807.04	22,566.89
Pre-school Rent	6,309.04	4,927.20
Affiliation fees	0.00	0.00
Fees received	16,460.74	3,313.00
Total trading activities	22,769.78	8,240.20
Interest received	1.57	1.00
Total income from assets	1.57	1.00
Feed in Tariff	1,993.02	£2,323.13
Miscellaneous income	0.00	168.00
Total miscellaneous receipts	1,993.02	2,491.13
Total receipts for the year	52,571.41	33,299.22
Payments		
Fundraising events	4,986.52	271.76
Total cost of fund-raising events	4,986.52	271.76
Heat, light and other power	7,328.32	3,584.82
Water and rates	1,298.47	752.70
Insurance	2,853.98	2,737.59
Caretaking, gardening, & cleaning	4,071.76	3,782.33
Repairs & maintenance and equipment	4,887.86	1,609.91
Website, broadband, advertising and booking costs	1,778.40	£1,592.50
Miscellaneous payments	2,400.00	0.00
Total Running Costs	24,618.79	14,059.85
Total cost of Community Centre	29,605.31	14,331.61
Additions to Equipment	2,934.02	2,288.67
Major Renewals/Improvements	0.00	37,139.48
Total cost of improvements	2,934.02	39,428.15
Total payments for the year	32,539.33	53,759.76
Excess of payments over receipts	20,032.08	(20,460.54)
Cash balance at start of year	54,698.65	75,159.19
Cash balance at end of year	74,730.73	54,698.65

Statement of assets for year ended 31 August 2022

	General Fund 31-Aug-22 £	General Fund 31-Aug-21 £
Cash balances carried forward		
Treasurers Current Account	35,167.57	15,137.06
Treasurers Savings Account	12,443.16	12,441.59
Trustee Major Funds Account	27,120.00	27,120.00
Cash	0	0
Total cash balances	74,730.73	54,698.65
Liabilities due for payment	0	0
Future and contingent liabilities	0	0
Non-monetary assets held as investments	0	0
Non monetary assets held for charity's own use		
Freehold land and buildings at cost	519,940	519,940
Equipment at cost	40,920	37,986
	560,860	557,926

Notes to the accounts

Note 1 Summary

	2021/22 £	2020/21 £
Excess of rental income over expenditure	144.01	(3,328.52)
Net receipts from fundraising events	2,937.64	847.92
Donations/grants	19,882.88	21,447.21
Interest received	1.57	1.00
Net cost of improvements	(2,934.02)	(39,428.15)
Total	20,032.08	(20,460.54)

Note 2 Communications

	2021/2022	2020/21
	£	£
Broadband Running Costs	0.00	575.96
Website Hosting	0.00	93.74
Booking Secretary Role	1,440.00	360.00
Hallmaster Booking System	248.40	472.80
All Around Marshfield Advertising	90.00	90.00
Total	1,778.40	1,592.50

Note 3 Repairs

	2021/22	2020/21
	£	£
Heating and plumbing repairs	839.86	638.80
Fire safety repairs	582.00	370.38
Lighting and other electrical	2,256.00	336.00
External repairs	90.00	50.25
Internal repairs	-	214.48
Other Maintenance	1,120.00	
Total	4,887.86	1,609.91

Note 4 Cost of equipment

	2021/22	2020/21
	£	£
Broadband equipment	-	830.68
Hand sanitiser units	-	1,008.00
Outdoor basketball nets	-	449.99
Accoustics Curtains (Materials)	2,609.02	
Accoustics Curtains (Labour)	325.00	
Total	2,934.02	2,288.67

Note 6 Grants

	2021/22	2020/21
	£	£
Covid Grant Government	2,667.00	19,003.21
Grant legal expenses - electric car points	1,200.00	
Marshfield Parish Council - Small Hall Improvements	15,000.00	
Marshfield Parish Council - Gardening club Grant	-	250.00
Avon and Somerset Police Grant - Boules area	-	1,000.00
Total	18,867.00	20,253.21

Note 8 Donations


	2021/22	2020/21
	£	£
Private Donations	850.00	
Donation Boxes	115.88	
User group donations	50.00	368.00
Bing Bong Discount Donation	-	826.00
Total	1,015.88	1,194.00

Note 10 Fundraising Profit

	2021/22	2020/21
	£	£
Dona monthly subscription	(75.00)	
Donation card reader hardware	(360.00)	
Marshfield Ice Cream - Boules 2021	(84.56)	
Thank you to helpers	(43.00)	
Marshfield Cinemas	676.54	(271.76)
30th Birthday Ball	1,197.73	
30th birthday clubs day	324.80	
30th Music Sunday	77.66	
Tea Dance	189.41	
Scavenger Hunt with PTA	90.00	
Jubilee Boules Day	944.06	
Marshfield Boules Day 2021		1,119.68
Total	2,937.64	847.92

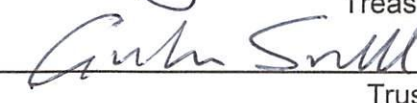
Current Insured Value as per Insurance Schedule	1,084,017	1,021,789.87
Outdoor bowling rink insured value	33,110	31,209

Signed for the Charity Trustees:



Treasurer

Approved on behalf of the Trustees:



Trustee

Date: 20 February 2023

Independent examiner's report to the Charity Trustees

I report on the accounts of the Association for the year ended 31 August 2022, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

As the Charity Trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act), and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general 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 you as Charity 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

20/2/23.

TC Jenkins

82 High Street, Marshfield, Chippenham, SN14 8LS