

Standard Hire Charges

Room Hire	Chanctonbury Room	Dore Room	Both Rooms
Hourly rate			
00.00 Monday – 18.00 Saturday	£16.75/hr	£11.60/hr	£24.00/hr
08.00 Sunday – 00.00 Monday			
18.00 Saturday – 08.00 Sunday	£20.25/hr	£13.00/hr	£27.50/hr
4 hours or more			
00.00 Monday – 18.00 Saturday	£15.20/hr	£10.00/hr	£22.80/hr
08.00 Sunday – 00.00 Monday			
18.00 Saturday – 08.00 Sunday	£18.50/hr	£11.50/hr	£24.75/hr
Weekend			
12.00 Friday – 12.00 Sunday	£408.00	£258.00	£552.00
Overnight 21.00 – 09.00			
Monday – Friday & Sunday	£112.00	£73.50	£157.00
Saturday	£180.00	£105.00	£235.00

Discounted Hire Charges

Room Hire	Chanctonbury Room	Dore Room	Both Rooms
Hourly rate			
00.00 Monday – 18.00 Saturday 08.00 Sunday – 00.00 Monday	£13.80/hr	£9.00/hr	£22.80/hr
18.00 Saturday – 08.00 Sunday	£13.80/hr	£9.00/hr	£22.80/hr
4 hours or more			
00.00 Monday – 18.00 Saturday 08.00 Sunday – 00.00 Monday	£13.80/hr	£9.00/hr	£22.80/hr
18.00 Saturday – 08.00 Sunday	£13.80/hr	£9.00/hr	£22.80/hr
Weekend			
12.00 Friday – 12.00 Sunday	£170.00	£110.00	£232.00
Overnight 21.00 – 09.00			
Monday – Friday & Sunday	£85.00	£52.50	£114.00
Saturday	£101.00	£63.00	£139.00

The Relevance Of PRS & PPL Licences To The Charity

5.5

PRS & PPL Licences

The use of music at the village hall generally requires the holding of a music licence, except for private events.

Two music licensing schemes exist; PRS (Performing Rights Society for Music) licence and PPL (Phonographic Performance Limited) licence.

PRS and PPL administer their licences separately, except for the obtaining of a licence.

A new joint venture between PRS and PPL, called PPL PRS Ltd, now provides a single joint music licence encompassing the separate requirements of the PRS and PPL licences. This licence is called TheMusicLicence. PPL PRS Ltd is responsible for administering the obtaining of the joint licence.

PRS

PRS for Music represents songwriters, composers and music publishers for the use of musical compositions and lyrics (for both recorded music and live performances).

PRS for Music:

- collects and distributes fees for the use of musical compositions (including lyrics) on behalf of songwriters, composers and music publishers
- pays royalties to the writers, publishers and proprietors of copyright musical works
- Licenses businesses of every size and type for all kinds of music use, including making music available online, broadcasting it via radio and TV, including it in TV and film productions, releasing it on physical products such as CDs and DVDs, and performing or playing it in public.

PPL

PPL represents record companies and performers for the use of recorded music. PPL collects and distributes fees for the use of recorded music on behalf of record companies and performers.

TheMusicLicence

Each PRS and PPL licence has a range of tariffs to cover the different uses of music across various venue types. The tariffs applicable to the village hall are:

- PRS Licence - Community Buildings Tariff 'CB'
- PPL Licence - Tariff For the public use of Sound Recordings - Community Buildings Tariff

Each tariff is precisely as it was prior to the new joint arrangement for purchasing a licence.

The licence fee is normally payable annually in advance and its cost is based on the Charity's income. See Charity's Income below.

Applicability Of The MusicLicence

The PRS Licence

The PRS Licence has always applied to the village hall and all events, both those managed by the trustees and those managed by any customer, except private events.

The PPL Licence

The PPL licence covers the playing of sound recordings except that it does not apply to:

"any third party hire to commercial organisations and individuals earning an income from providing the activity such as aerobics classes, practice and social dance classes/sessions or any event where the profit does not go entirely to the voluntary organisation (to this extent, responsibility for holding the relevant PPL licence rests with the hiring third party)."

This exclusion means that the licence does not cover any event managed by any of the hall's customers, because our customers either earn an income from their events or do not give their entire profit to the hall or both.

Customers

The responsibility for holding the PPL licence for such customer events rests with the customer and the Charity's Conditions of Hire require the customer to be responsible for complying with all laws.

Trustees

The licence therefore only applies to events managed by the trustees. If the trustees do not hold any events where recorded music is played then the PPL licence does not apply.

Charity's Income

The cost of the licence is calculated as 1% of the Charity's declared income plus VAT for the year for each tariff, i.e. 2% of the declared income plus VAT for the TheMusicLicence. This Income should only include:

- door takings and similar takings of the host voluntary organisation (the community association or management committee)
- hiring charges received from hirers of the building (but not the door takings of those hirers if retained by them)
- subscriptions
- the net contribution from food and bar takings where they accrue to the voluntary organisation

Income should NOT include:

- Value Added Tax; capital grants; revenue grants; interest from accounts
- gifts and donations whether or not specified by the donor for a particular purpose (such as capital building work or assets, legacies and bequests)
- income from other owned assets unrelated to the community building itself (e.g. car parks, managed woodland, equipment hire, catering businesses with off-site sales/distribution, sales of renewable electricity, hosting recycling bins, hiring out of sports fields where hirers do not use the building)
- proceeds from the sale of donated goods
- contracts for the delivery of public services, particularly where such income has replaced a grant.

Basis of Income Calculations

TheMusicLicence states that "Income will normally be extracted from the last available public annual accounts (i.e. full 12 months) of the voluntary organisation, association, trust, charity, institute or other body operating the community building."

The Charity uses financial years (1 April - 31 Mar). The TheMusicLicence period is from 18 Jan to 17 Jan the following year.

Usually TheMusicLicence require a declaration of income in the December of the year prior to the start year of the licence. For example, this difference in dates means that for a licence starting on 18 Jan 20 and ending on 17 Jan 21 a declaration is required in December 20.

Therefore the calculation of income must use the account record for financial year 1 Apr 18 - 31 Mar 19, because this record is the last available public annual accounts (i.e. full 12 months) of the Charity.

Current Issues

The PPL Licence

Because this licence does not apply to our customers (see 'Applicability Of The MusicLicence' above) it only applies to events managed by the Trustees. This covers fundraising events and 100 Club Xmas Party.

Currently with a small number of such events each year we will pay a significant sum annually (approximately £200 ex VAT) for each PPL licence if any such event plays recorded music. This sum significantly reduces the profit of these events.

TheMusicLicence maintains that the PPL licence is required regardless of our usage. This is disputed.

The proposition is that we:

- should ensure that no recorded music is played at any event in 20-21 managed by the Trustees and that we do not pay for the PPL licence for 20-21
- we write to the customer services manager of TheMusicLicence to set out our reasons
- if these reasons are rejected we submit a formal complaint to TheMusicLicence
- if the formal complaint is rejected we submit a complaint to the Dispute Resolution Ombudsman

Past Income Declarations

I have reviewed all our income declarations from year 2011-12 to year 2019-20. I believe that some of these declarations are wrong. To correct them would require us to pay an additional sum of approximately £100.

The proposition is that we should include this correction in our payment for 20-21 and provide an explanation in the letter to the customer services manager.

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Washington Village Hall Memorial Charity

No (if any)
278148

Receipts and payments accounts

CC16a

For the period from	01/04/19	To	31/03/20
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Section A Receipts and payments

	General Ac to the nearest £	Reserves to the nearest £	100 Club to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
VAT	-			-	2,996
Hall Hire Charges	19427.02			19,427	12,798
Hall Hire Deposits	1070.00			1,070	2,400
Fundraising	781.46			781	966
Utilities & HMRC	190.80			191	-
Maintenance	3689.65			3,690	-
Sundries	84.92			85	14
Other	-			-	355
Receipts re 2018-19 (hall hire)	8073.55			8,074	2,012
Receipts re 2018-19 (HMRC)	46.36			46	
Receipts re 2020-21 (hall hire)	111.77			112	260
100 Club Subscriptions	-		980.00	980	961
bank interest	-	49.00		49	
Sub total (Gross income for AR)	33475.53	49.00	980.00	34,505	22,761
A2 Asset and investment sales, (see table).					
Bar Stock				-	
New Fixtures, Fittings & Equipment				-	213
Sub total	0.00	0.00	0.00	-	213
Total receipts	33475.53	49.00	980.00	34,505	22,974
A3 Payments					
VAT	-		-	-	1,607
Hall Hire Charges refunded	694.25		-	694	208
Hall Hire Deposits refunded	1130.00			1,130	2,975
Fundraising	31.04			31	-
Utilities	2678.42			2,678	3,465
Maintenance	10228.72			10,229	3,104
Reserves	-			-	3,629
Employee Wages	4828.72			4,829	3,977
Sundries	1472.17			1,472	1,608
Other	-			-	263
Payments re 2018-19	1285.87	-		1,286	1,574
Payments re 2020-21	1029.62			1,030	1,435
HMRC	190.80			191	
100 Club Subscriptions	-			-	
100 Club Prizes	-		650.00	650	615
Sub total	23569.61	-	650.00	24,220	24,461
A4 Asset and investment purchases, (see table)					
Bar Stock	-	-	-	-	
New Fixtures, Fittings & Equipment	1475.07	-	-	1,475	132
Sub total	1475.07	0.00	0.00	1,475	132
Total payments	25044.68	0.00	650.00	25694.68	24,593
Net of receipts/(payments)	8430.85	49.00	330.00	8,810	-1,619
A5 Transfers between funds					-
A6 Cash funds last year end	4444.06	5000.00	1001.33	10,445	12,064
Cash funds this year end	12874.91	5049.00	1331.33	19,255	10,445

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

Categories	Details	General Ac to nearest £	Reserves to nearest £	100 Club to nearest £
B1 Cash funds	Bank Accounts	12874.91	0.00	1331.33
	Cash	-	-	-
	Reserves	-	5048.77	-
	Total cash funds	12874.91	5048.77	1331.33
0.00	(agree balances with receipts and payments account(s))			

Categories	Details	General Ac to nearest £	Reserves to nearest £	100 Club to nearest £
B2 Other monetary assets	Hall Hire Debtors	3806.30		-
	Sundry payments made in advance	1029.62		-
	Entrust Account	130.57		-
	Maintenance Float	100.00		-
		-		-
		-		-

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

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Bar Stock	General Ac	21.22	-
	Fixed Facilities	General Ac	21027.48	-
	Furniture & Equipment	General Ac	22833.18	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Hall Hire Creditors	General Ac	111.77	
	Sundry Creditors	General Ac	200.60	
	Cheques paid not yet presented	Improvement Ac	85.00	
	100 Club prizes yet to be paid in 20-21	Improvement Ac	460	
			-	

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

Signature	Print Name	Date of approval

Item	2020 – 21		Notes
	Budget	Actual	
Fixed Costs (excl VAT)			
Rates & Rent	£267		
Licences	£280		Website & premises
music licence	£244		start date 17 jan 20. current bill less PPL for 9 months plus Monthly Income based on 20-21 7 months income average for 3 months to 17/1/21. Assume PPL not paid for 20-21
insurances	£1,296		
refuse collection	£213		
roof inspection	£1,380		standard inspection only. £,4314 in 19-20
PAT	£19		
fire alarm & emergency lighting	£475		
gas servicing	£455		
5 yrly electrical inspection	£642		due by 15 Dec 20. £584 in 2015. Assume 10% increase
fire extinguishers rental & inspection	£73		
window cleaning	£270		£45 every 2 months
examination of annual accounts	£100		
cleaner & caretaker wages	£4,830		no change in rate for 20-21
total fixed costs	£10,544		
Variable Costs (excl VAT)			
gas	£380		no standing charge. 12 full months £652; 5 months no bookings
electricity	£987		£5 standing charge for 30 days. 12 full months £1,650. 5 months no bookings
water	£200		for sep 20 – mar 21 based on feb 20 use and costs from 1 Apr 20
Maintenance & cleaning	£617		cooker plus general maintenance
hall redecoration	£1,300		assumes contracted.
booking phone	£20		
publicity, printing, stamps etc.	£156		
AiRS	£124		actual annual fee
sundries	£335		
Reserve expenditure			
Covid-19	£300		~£150 to date. extra costs of Covid-19: additional supplies
total variable costs	£3,784		
Total Costs	£14,328		
Income			
regular hires	£11,366		Majority of bookings from Sep 20. HTM based on 2019-20 figures from Sep
One-off hires			
profit from fundraising	£0		donations (village day & cafe), quiz & 100 Club Xmas party
Total Income	£11,366		
balance	-£2,962		options to reduce: minimise redecoration, some one-off bookings