HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales · Charity number 1117754

Details

Status	Registered
Legal form	Charitable company
Company number	06042998
Registered	2007-01-31
Register	View on the Charity Commission register

Contact

Address	Elizabeth Hall Raven Road Hook RG27 9HH
Phone	01256 764000
Email	enquiries@hookvillagehalls.org.uk
Website	http://www.hookvillagehalls.org.uk/

Activities

Objects: (A) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE BENEFIT OF THE INHABITANTS OF THE HOOK PARISH AND WITHIN ITS VICINITY FOR RECREATION OR OTHER LEISURE OCCUPATION OF INDIVIDUALS INCLUDING THOSE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;(B) TO ADVANCE EDUCATION AND THE RELIGIOUS AND INTELLECTUAL DEVELOPMENT OF THE MEMBERS OF THE COMMUNITY; AND(C) SUCH OTHER CHARITABLE PURPOSES AS THE CHARITY'S OFFICERS IN THEIR DISCRETION SHALL SEE FIT FOR SUCH EXCLUSIVELY CHARITABLE OBJECTS OR PURPOSES IN ANY PART OF HOOK PARISH

Activities: The provision of facilities at two community halls, namely Elizabeth Hall and Hook Community Centre. To provide or assist in the provision of facilities in the interest of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** HOOK PARISH AND WITHIN ITS VICINITY
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£343,245	£250,830	-	-
2024-03-31	£275,860	£204,502	-	-
2023-03-31	£235,080	£183,311	-	-
2022-03-31	£228,518	£170,839	-	-
2021-03-31	£145,433	£139,532	-	-

Trustees

Name	Role	Appointed
David Saunderson	Chair	2018-06-25
Gina Holloway		2026-02-23
Graham Peter Wickenden		2014-11-17
JEFF BURKE		2014-06-16
Michael James Ward		2022-05-23
Pranjal Mathur		2026-02-23
Susan Jane Hinton		2014-12-15

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HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales - Charity number 1117754

Accounts

Hook Village Halls
Charitable Association
Registered Charity 1117754

Company registration number 6042998

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION
(A company limited by guarantee and not having a share capital)

Accounts for the year ended 31 March 2025

SATURDAY
AEHTR6XD
A17 20/12/2025 #63
COMPANIES HOUSE

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Accounts for the year ended 31st March 2025

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Statutory Information

The following information forms part of the Report of the Directors and Trustees

The company's registered office is:

Elizabeth Hall
Raven Road
Hook
Hampshire
RG27 9HH
Telephone 01256 760442

The company was incorporated on 5 January 2007, number 6042998. It is also a registered charity, number 1117754.

The following have served as Directors and Trustees during the year ended 31st March 2025 and subsequently.

Name	Position	Notes
Margaret Kirtley	Director/Treasurer/Secretary	Resigned 24/09/2024
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
David Saunderson	Director/Chairman	
Molly Greenland	Director/Secretary	Appointed secretary 24/09/2024 Resigned 22/04/25
Michael Ward	Director/Treasurer	Appointed Treasurer 24/09/2024
Louise Coster-Mills	Director	Resigned 24/3/25
Ian Sealey	Director	
Steve Blewett	Director	Appointed 27/01/2025 Resigned 24/3/25
Barbara Lamble	Director	Appointed on 24/03/2025

The independent examiner is:
Claire Connell MA, ACA, CTA
86 Silverdale Road
Earley
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB. Investments are held with Cambridge & Counties Bank and Charity Bank

Report of the Trustees and Directors

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2025 annual general meeting.

Objects and activities

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

The company operates two community halls in Hook, namely the Elizabeth Hall and the Hook Community Centre. The Charity's halls provide much-needed public facilities to enable the residents and community organisations of Hook and surrounding villages to meet and pursue their mutual interests and thus enhance the social welfare of the community in general. Many of the regular users are charitable or not-for-profit organisations. The directors are mindful of the Charity Commission's guidance on public benefit.

Achievements and Performance

The company finished the year with a surplus of £92,415 compared with a surplus of £71,358 the previous year.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9th August 2017. This lease was extended in November 2024 to December 2029.

The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

4 directors resigned during the year and we took on 2 new directors. It continues to be difficult to attract and retain new directors.

The company undertook significant capital projects during the year in the development of two new lifts in the Community Centre allowing access to previously inaccessible halls' for prospective disabled hirers.

Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £92,415 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	15,587
Grants and donations	70,569
Bank interest	6,259
Surplus for the year	**92,415**

The surplus on hall lettings arises from:		£
Surpluses before staff and admin costs:	Elizabeth Hall	19,205
	Hook Community Centre	62,741
Staff costs, both facilities		-47,742
Administration		-16,429
Publicity and fund raising		-2,188
		15,587

This comprises:	
Surplus / (deficit) on Elizabeth Hall activities	-13,975
Surplus on Hook Community Centre activities	29,562

The community halls have a strong core of regular hirers and licencees. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £504,353 at 31st March 2025, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.

- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.

- Community Centre sinking fund – this holds £40,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease. From the current financial year, 50% of all surpluses generated from the Community Centre are to be allocated to the Community Centre sinking fund. The balance on the fund at the year end was £54,781.

There is a re-investment fund of £86,232 and Retained Earnings of £221,681, both of which provide working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1st April 2025 indicates that the company is likely to incur a surplus of approx. £20k.

Plans for future period

Electricity costs continue to be significant in the UK and for both of the halls, the Board is looking into and applying for grants in relation to the purchase and installation of Solar Panels on the Elizabeth Hall in order to combat these costs and continue to offer competitive rates on the halls.

Structure, governance and management

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff, in consultation with the directors as appropriate. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on page 1.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31st March 2025 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,

David Saunderson
Chairman and trustee

Date: 27/10/25

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Independent examiner's report to the Trustees of Hook Village Halls

I report to the charity trustees on the accounts of the Company for the year ended 31st March 2025, which are set out on the pages 7 to 13 attached.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or

b) The accounts do not accord with those records; or

c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Claire Connell.

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 29th October 2025

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Statement of Financial Activities including Income and Expenditure Account for the year ended 31st March 2025

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 £
Incoming and endowments from:					
Donations and legacies	2	0	70,569	70,569	1,600
Charitable activities carried out at:					
Elizabeth Hall	3	96,102	580	96,682	109,108
Hook Community Centre	3	169,154	581	169,735	156,451
Other income		0		0	0
Bank interest		6,259		6,259	8,701
Total		**271,515**	**71,730**	**343,245**	**275,860**
Expenditure on:					
Raising funds		2,188	-	2,188	2,529
Charitable activities	4	246,641	2,001	248,642	201,973
Total		**248,829**	**2,001**	**250,830**	**204,502**
Surplus/Deficit(-) for the year		**22,686**	**69,729**	**92,415**	**71,358**
Transfers between funds		68,670	-68,670	-	-
Net movement in funds		**91,356**	**1,059**	**92,415**	**71,358**
Total funds brought forward		411,338	600	411,938	340,580
Total funds carried forward		**502,694**	**1,659**	**504,353**	**411,938**

The Notes referred to above form part of these financial statements

The statement of financial activities includes all gains and losses recognised during the year.

All of the income and expenditure derive from continuing activities.

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Balance Sheet as at 31st March 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		222,486		54,760
Current assets					
Debtors	7	14,600		18,431	
Prepaid expenses		8,479		8,348	
Bank Interest accrued		2,963		2,991	
		26,042		29,770	
Cash at bank and in hand	8	287,439		348,134	
		313,481		377,904	
Creditors: amounts falling due within one year					
Creditors and accruals	9	31,614		20,726	
			281,867		357,178
Net assets			**504,353**		**411,938**
Funds					
Called up share capital	10		-		-
Unrestricted income funds	11		502,694		411,338
Restricted income funds	12		1,659		600
Total: Funds			**504,353**		**411,938**

The Notes referred to above form part of these financial statements

For the financial period ended on 31st March 2025, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on

.....

David Saunderson
Chairman and trustee

Michael Ward ACA
Treasurer and trustee 27/10/25

Company Registration Number: 6042998

27/10/25

1. Accounting policies

a) General matters

These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

b) Going concern

The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

c) Income and expenditure

Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

d) Depreciation

Fixed assets are depreciated over their estimated useful lives (generally 5 or 10 years) on the straight line basis.

e) Taxation

As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

2. Donations and legacies

The amounts included represent donations and grant income as follows:

	2025 Unrestricted	2025 Restricted	2025 Total £	2024 Total £
Donations from individuals	-	1,315	1,315	-
Grants from Hampshire County Council		1,100	1,100	500
Grants from Hook Parish Council		600	600	600
Grants from Hart District Council		67,554	67,554	-
Other grant income	-	-	-	500
	-	**70,569**	**70,569**	**1,600**

3. Income from charitable activities

The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

Elizabeth Hall		
Lettings fees	84,413	97,820
Other income	12,269	11,288
	96,682	**109,108**
Hook Community Centre		
Lettings fees	109,111	100,515
Tenant licence fees	45,365	43,624
Other income	15,259	12,313
	169,735	**156,451**

Notes to the accounts for the year ended 31 March 2025 (continued)

4. Charitable expenditure	2025	2024
	£	£
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	77,477	56,663
Hook Community Centre	106,994	94,747
Staff costs, both facilities (see below)		
Salaries	46,896	43,472
Employer National Insurance	-	-
Employer Pension Contribution (NEST scheme)	846	742
Independent examiner's fees (including £100 for the preparation of the accounts)	630	550
Administration expenses	15,799	5,799
	248,642	**201,973**

5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 3 (2024: 3) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

6. Fixed assets	Total	General equipment	Furniture & fittings
	£	£	£
Cost			
As at 1st April 2024	91,268	18,911	72,357
Additions during the year	183,283	1,551	181,732
As at 31st March 2025	274,551	20,462	254,089
Depreciation			
As at 1st April 2024	29,202	14,135	22,373
Charge for the year	15,557	1,649	13,908
As at 31st March 2025	44,759	15,784	36,281
Net book value			
31st March 2025	222,486	4,678	217,808
31st March 2024	54,760	4,776	49,984

Notes to the accounts for the year ended 31 March 2025 (continued)

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

	2025 £	2024 £
7. Debtors		
Lettings charges	14,600	18,431
Provision for bad debt	-	-
Accrued income	-	-
	14,600	**18,431**
8. Cash at bank and in hand		
Cambridge & Counties Bank	79,593	76,313
Aldermore Business Bank	-	73,991
Charity Bank	62,321	62,321
Lloyds Bank plc:		
Instant access savings account	23,245	35,817
Lloyds 32 day notice account	52,169	50,908
Current account	69,320	48,225
Petty cash and floats	791	559
	287,439	**348,134**
9. Creditors and accruals		
Trade and other creditors	5,937	6,159
Taxation and National Insurance.	1,320	1,690
Pension	293	-
Accrued expenses	6,971	860
Bonds and deposits from hirers	8,472	8,592
Hall lettings income received in advance	3,521	3,425
Grants received in advance	5,100	-
	31,614	**20,726**

Notes to the accounts for the year ended 31 March 2025 (continued)

10. Share capital

The company does not have a share capital. The company has 7 members, (9 in 2024) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

11.Movements on reserves	Opening balance	Activities	Transfers	Closing balance
	£	£	£	£
Designated reserves				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	30,000	-	-	30,000
Community Centre sinking fund	20,000	-	34,781	54,781
	100,000	-	34,781	134,781
General fund				
Strategic reserve	44,301	-	15,699	60,000
Retained earnings	180,805	22,686	18,190	221,681
Reinvestment fund	86,232	-	-	86,232
Restricted funds	600	69,729	- 68,670	1,659
	311,938	92,415	- 34,781	369,572
	411,938	**92,415**	-	**504,353**

The sinking fund designated reserves are for long-term maintenance at the two facilities. The general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

12.Restricted Funds	Opening balance	Income	Expenditure	Transfers to Unrestricted Funds	Closing balance
	£	£	£	£	£
Community Centre lift project		67,604		-67,604	-
Elizabeth Hall improvements		1,865	-799	- 1,066	-
Half-term activities	600	2,261	-1,202	-	1,659
	600	71,730	- 2,001	- 68,670	1,659

13. Contingent liabilities

The company had no contingent liabilities at 31st March 2025 (2024: none)

14. Related party transactions

Rent and service charges of £14,118 (2024: £ 14,445) were paid by Hook Parish Council for its office.

Notes to the accounts for the year ended 31 March 2025 (continued)

15. SOFA for the year ended 31st March 2024

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £
Incoming and endowments from:				
Donations and legacies		0	1,600	1,600
Charitable activities carried out at:				
Elizabeth Hall	2	109,108		109,108
Hook Community Centre	2	156,451		156,451
Other income	3	0		0
Bank interest		8,701		8,701
Total		**274,260**	**1,600**	**275,860**
Expenditure on:				
Raising funds		2,529	-	2,529
Charitable activities	4	200,973	1,000	201,973
Total		**203,502**	**1,000**	**204,502**
Surplus/Deficit(-) for the year		**70,758**	**600**	**71,358**
Transfers between funds				-
Net movement in funds		**70,758**	**600**	**71,358**
Total funds brought forward		340,580	0	340,580
Total funds carried forward		**411,338**	**600**	**411,938**

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales - Charity number 1117754

Accounts

Hook Village Halls
Charitable Association
Registered Charity.1117754

Company registration number 6042998

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

(A company limited by guarantee and not having a share capital)

Accounts for the year ended 31 March 2024

Hook Village Halls Charitable Association

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Accounts for the year ended 31st March 2024

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Telephone 01256 760442

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Margaret Kirtley	Director/Treasurer/Secretary	
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
David Saunderson	Director/Chairman	
Molly Greenland (nee Drew)	Director	Resigned 25/9/23; Re-appointed 26/03/2024
Michael Ward	Director	
Louise Coster-Mills	Director	
Ian Sealy	Director	Appointed 26/03/2024
Pierce Joseph Moore	Director	Deceased 24/03/2024

The independent examiner is:
Claire Connell MA, ACA, CTA
86 Silverdale Road
Earley
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB. Investments are held with Aldermore Business Bank, Cambridge & Counties Bank and Charity Bank

Report of the Trustees and Directors

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2024 annual general meeting.

Objects and activities

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

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Achievements and Performance

The company finished the year with a surplus of £71,358 compared with a surplus of £51,769 the previous year.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9th August 2017.

The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

1 director has resigned during the year and 1 director died but we have also taken on 2 new directors. It continues to be difficult to attract and retain new directors.

The company has reviewed its procedures and policies. A policy and procedures manual has been produced and is reviewed from time to time. A health & safety policy has been agreed along with a risk assessment document.

Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £71,358 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	61,057
Grants and donations	1,600
Bank interest	8,701
Surplus for the year	**71,358**

The surplus on hall lettings arises from:

		£
Surpluses before staff and admin costs:	Elizabeth Hall	52,445
	Hook Community Centre	61,704
Staff costs, both facilities		-44,214
Administration		-6,349
Publicity and fund raising		-2,529
		61,057

The community halls have a strong core of regular hirers and tenants. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £411,938 at 31st March 2024, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.

- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.

- Community Centre sinking fund – this holds £20,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease.

The Strategic Fund stands at £44,301. Also there is a re-investment fund of £86,232 and Retained Earnings of £180,805, both of which provide working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1st April 2024 indicates that the company is likely to incur a surplus of approx. £40k.

Plans for future period

We are in the process of planning the installation of 2 lifts in order to make the 2 upper floor rooms of the Community Centre accessible to all. This has an estimated cost of £120k, £55,554 of which will be covered by a grant from the Government Levelling Up Department's UK Shared Prosperity Fund. Planning permission was granted on 5th December 2023.

The charity is in the process of getting quotes to make improvements to the outside area of the Elizabeth Hall and to install patio doors from the rear of the building in order to make better use of this new area. It is expected to have this work completed over the summer holidays at an approximate cost of £40k.

Structure, governance and management

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff, in consultation with the directors as appropriate. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on page 1.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31st March 2024 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,



David Saunderson
Chairman and trustee

Date: 24/6/24

Independent examiner's report to the Trustees of Hook Village Halls

I report to the charity trustees on the accounts of the Company for the year ended 31st March 2024, which are set out on the pages 7 to 12 attached.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or

b) The accounts do not accord with those records; or

c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Claire Connell

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 8th July 2024

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Statement of Financial Activities including Income and Expenditure Account for the year ended 31st March 2024

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 £
Incoming and endowments from:					
Donations and legacies		0	1,600	1,600	1,269
Charitable activities carried out at:					
Elizabeth Hall	2	109,108		109,108	91,687
Hook Community Centre	2	156,451		156,451	138,660
Other income	3	0		0	0
Bank interest		8,701		8,701	3,464
Total		**274,260**	**1,600**	**275,860**	**235,080**
Expenditure on:					
Raising funds		2,529	-	2,529	2,525
Charitable activities	4	200,973	1,000	201,973	180,786
Total		**203,502**	**1,000**	**204,502**	**183,311**
Surplus/Deficit(-) for the year		**70,758**	**600**	**71,358**	**51,769**
Transfers between funds				-	-
Net movement in funds		**70,758**	**600**	**71,358**	**51,769**
Total funds brought forward		340,580	0	340,580	288,811
Total funds carried forward		**411,338**	**600**	**411,938**	**340,580**

The Notes referred to above form part of these financial statements

The statement of financial activities includes all gains and losses recognised during the year.

All of the income and expenditure derive from continuing activities.

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Balance Sheet as at 31st March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		54,760		13,554
Current assets					
Debtors	7	18,431		16,115	
Prepaid expenses		8,348		13,234	
Bank Interest accrued		2,991		2,157	
		29,769		31,506	
Cash at bank and in hand	8	348,134		316,601	
		377,903		348,107	
Creditors: amounts falling due within one year					
Creditors and accruals	9	20,726		21,081	
			357,178		327,026
Net assets			**411,938**		**340,580**
Funds					
Called up share capital	10		-		-
Unrestricted income funds	11		411,338		340,580
Restricted income funds	12		600		0
Total: Funds			**411,938**		**340,580**

The Notes referred to above form part of these financial statements

For the financial period ended on 31st March 2024, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on 24th June 2024

.....

David Saunderson
Chairman and trustee

.....

Margaret Kirtley
Treasurer and trustee

Company Registration Number: 6042998

Notes to the accounts for the year ended 31 March 2024

1. Accounting policies

a) General matters

These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

b) Going concern

The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

c) Income and expenditure

Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

d) Depreciation

Fixed assets are depreciated over their estimated useful lives (generally 5 or 10 years) on the straight line basis.

e) Taxation

As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

2. Income from charitable activities

The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

	2024	2023
	£	£
Elizabeth Hall		
Lettings fees	97,820	81,621
Other income	11,288	10,065
	109,108	**91,687**
Hook Community Centre		
Lettings fees	100,514	84,990
Tenant licence fees	43,624	40,018
Other income	12,313	13,652
	156,451	**138,660**

3. Other income

Elizabeth Hall	-	-
Community Centre	-	-
	-	-

Notes to the accounts for the year ended 31 March 2024 (continued)

4. Charitable expenditure

	2024	2023
	£	£
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	56,663	47,391
Hook Community Centre	94,747	85,580
Staff costs, both facilities (see below)		
Salaries	43,472	41,002
Redundancy Pay	-	
Employer National Insurance	-	-
Employer Pension Contribution (NEST scheme)	742	668
Independent examiner's fees (no other services provided)	550	500
Administration expenses	5,799	5,645
	201,973	**180,786**

5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 3 (2023: 3) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

6. Fixed assets

	Total	General equipment	Furniture & fittings
	£	£	£
Cost			
As at 1st April 2023	42,756	14,152	28,604
Additions during the year	48,512	4,759	43,753
As at 31st March 2024	91,268	18,911	72,357
Depreciation			
As at 1st April 2023	29,202	13,125	16,077
Charge for the year	7,306	1,010	6,296
As at 31st March 2024	36,508	14,135	22,373
Net book value			
31st March 2024	54,760	4,776	49,984
31st March 2023	13,554	1,027	12,527

Notes to the accounts for the year ended 31 March 2024 (continued)

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

	2024 £	2023 £
7. Debtors		
Lettings charges	18,431	16,115
Provision for bad debt	-	-
Accrued income	-	-
	18,431	**16,115**
8. Cash at bank and in hand		
Cambridge & Counties Bank	76,313	74,598
Aldermore Business Bank	73,991	71,583
Charity Bank	62,321	60,000
Lloyds Bank plc:		
Instant access savings account	35,817	95,302
Lloyds 32 day notice acc	50,908	-
Current account	48,225	14,291
Petty cash and floats	559	827
	348,134	**316,601**
9. Creditors and accruals		
Trade and other creditors	6,159	6,206
Taxation and National Insurance.	1,690	1,553
Pension	-	-
Accrued expenses	860	500
Bonds and deposits from hirers	8,592	9,608
Hall lettings income received in advance	3,425	3,215
	20,726	**21,081**

Notes to the accounts for the year ended 31 March 2024 (continued)

10. Share capital

The company does not have a share capital. The company has 9 members, (9 in 2023) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

11.Movements on reserves	Opening balance	Activities	Transfers	Closing balance
	£	£	£	£
Designated reserves				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	30,000	-	-	30,000
Community Centre sinking fund	20,000	-	-	20,000
	100,000	-	-	100,000
General fund				
Strategic reserve	44,301	-	-	44,301
Retained earnings	110,047	70,758	-	180,805
Reinvestment fund	86,232	-	-	86,232
Restricted funds	-	600	-	600
	240,580	71,358	-	311,938
	340,580	**71,358**	**-**	**411,938**

The sinking fund designated reserves are for long-term maintenance at the two facilities. The general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

12.Restricted Funds	Opening balance	Income	Expenditure	Transfers to Unrestricted Funds	Closing balance
	£	£	£	£	£
Half-term activities	-	1,600	-1,000	-	600
	-	1,600	-1,000	-	600

13. Contingent liabilities

The company had no contingent liabilities at 31st March 2024 (2023: none)

14. Related party transactions

Rent and service charges of £14,445 (2023: £ 13,661) were paid by Hook Parish Council for its office.

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales - Charity number 1117754

Accounts

Hook Village Halls
Charitable Association
Registered Charity 1117754

Company registration number 6042998

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

(A company limited by guarantee and not having a share capital)

Accounts for the year ended 31 March 2023

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Accounts for the year ended 31st March 2023

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Statutory Information

The following information forms part of the Report of the Directors and Trustees

The company's registered office is:

Elizabeth Hall
Raven Road
Hook
Hampshire
RG27 9HH
Telephone 01256 760442

The company was incorporated on 5 January 2007, number 6042998. It is also a registered charity, number 1117754.

The following have served as Directors and Trustees during the year ended 31st March 2023 and subsequently.

Name	Position	Notes
Barry Myall	Director	Resigned 16/6/2022
Margaret Kirtley	Director/Treasurer/Secretary	
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
Christopher Terrey	Director	Resigned 19/6/2022
David Saunderson	Director/Chariman	
Molly Drew	Director	
Marcelle Glazier	Director	Appointed 8/12/2021, Resigned 20/6/2022
Michael Ward	Director	Appointed 23/05/2022
Louise Coster-Mills	Director	Appointed 26/09/2022
Pierce Joseph Moore	Director	Appointed 24/10/2022

The independent examiner is:
Claire Connell MA, ACA, CTA
86 Silverdale Road
Earley
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB. Investments are held with Aldermore Business Bank, Cambridge & Counties Bank and Charity Bank

Report of the Trustees and Directors

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2023 annual general meeting.

Objects and activities

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

The company operates two community halls in Hook, namely the Elizabeth Hall and the Hook Community Centre. The Charity's halls provide much-needed public facilities to enable the residents and community organisations of Hook and surrounding villages to meet and pursue their mutual interests and thus enhance the social welfare of the community in general. Many of the regular users are charitable or not-for-profit organisations. The directors are mindful of the Charity Commission's guidance on public benefit.

Achievements and Performance

The company finished the year with a surplus of £51,769 compared with a surplus of £57,678 the previous year.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9th August 2017.

The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

3 directors have resigned during the year but we have also taken on 3 new directors. It continues to be difficult to attract and retain new directors.

The company has reviewed its procedures and policies. A policy and procedures manual has been produced and is reviewed from time to time. A health & safety policy has been agreed along with a risk assessment document.

Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £51,769 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	47,035
Grants and donations	1,269
Bank interest	3,464
Surplus for the year	**51,769**

The surplus on hall lettings arises from:		£
Surpluses before staff costs:	Elizabeth Hall	44,295
	Hook Community Centre	53,080
Staff costs, both facilities		-41,670
Administration		-6,145
Publicity and fund raising		-2,525
		47,035

The community halls have a strong core of regular hirers and tenants. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £340,580 at 31st March 2023, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.

- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.

- Community Centre sinking fund – this holds £20,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease.

The Strategic Fund stands at £44,301. Also there is a re-investment fund of £86,232 and Retained Earnings of £110,047, both of which provide working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1st April 2023 indicates that the company is likely to incur a surplus of approx. £54k.

Plans for future period

A kitchen refurbishment has been ordered for the Elizabeth Hall at a cost of £13,200. This will take place in the summer holidays of 2023.

The charity is in the process of getting quotes to make improvements to the outside area of the Elizabeth Hall and to install patio doors from the rear of the building in order to make better use of this new area.

The charity is also obtaining quotes for lift access to the upper floor of the Community Centre as the current stair lifts are not adequate. It is hoped that we may be able to apply for grants to cover some of the cost.

Structure, governance and management

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on pages 1 & 2.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31st March 2023 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,

David Saunderson
Chariman and trustee

Date: 26/6/23

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Independent examiner's report to the Trustees of Hook Village Halls

I report to the charity trustees on the accounts of the Company for the year ended 31st March 2023, which are set out on the pages 7 to 14 attached.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or

b) The accounts do not accord with those records; or

c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Claire Connell

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 29 June 2023

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Statement of Financial Activities including Income and Expenditure Account for the year ended 31st March 2023

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 £
Incoming and endowments from:					
Donations and legacies		269	1,000	1,269	0
Charitable activities carried out at:					
Elizabeth Hall	2	91,687		91,687	71,496
Hook Community Centre	2	138,660		138,660	132,205
Other income	3	0		0	23,500
Bank interest		3,464		3,464	1,317
Total		**234,080**	**1,000**	**235,080**	**228,518**
Expenditure on:					
Raising funds		2,525	-	2,525	2,125
Charitable activities	4	179,506	1,280	180,786	168,714
Total		**182,031**	**1,280**	**183,311**	**170,839**
Surplus/Deficit(-) for the year		**52,049**	**-280**	**51,769**	**57,678**
Transfers between funds				-	-
Net movement in funds		**52,049**	**-280**	**51,769**	**57,678**
Total funds brought forward		288,531	280	288,811	231,133
Total funds carried forward		**340,580**	**0**	**340,580**	**288,811**

The Notes referred to above form part of these financial statements

The statement of financial activities includes all gains and losses recognised during the year.

All of the income and expenditure derive from continuing activities.

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Balance Sheet as at 31st March 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		13,554		8,519
Current assets					
Debtors	7	16,115		12,841	
Prepaid expenses		13,234		7,052	
Bank Interest accrued		2,157		678	
		31,505		20,571	
Cash at bank and in hand	8	316,601		277,667	
		348,107		298,238	
Creditors: amounts falling due within one year					
Creditors and accruals	9	21,081		17,946	
			327,026		280,292
Net assets			**340,580**		**288,811**
Funds					
Called up share capital	10		-		-
Unrestricted income funds	11		340,580		288,531
Restricted income funds	12		0		280
Total: Funds			**340,580**		**288,811**

The Notes referred to above form part of these financial statements

For the financial period ended on 31st March 2023, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on 26th June 2023

.....

David Saunderson
Chairman and trustee

.....

Margaret Kirtley
Treasurer and trustee

Company Registration Number: 6042998

1. Accounting policies

a) General matters

These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

b) Going concern

The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

c) Income and expenditure

Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

d) Depreciation

Fixed assets are depreciated over their estimated useful lives (generally 5 years) on the straight line basis.

e) Taxation

As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

2. Income from charitable activities

The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

	2023	2022
	£	£
Elizabeth Hall		
Lettings fees	81,621	64,406
Other income	10,065	7,090
	91,687	**71,496**
Hook Community Centre		
Lettings fees	84,990	69,851
Tenant licence fees	40,018	49,001
Other income	13,652	13,353
	138,660	**132,205**

3. Other income

Coronavirus Grants Hart DC:		
Elizabeth Hall	-	9,500
Community Centre	-	13,500
	-	**23,000**

Notes to the accounts for the year ended 31 March 2023 (continued)

4. Charitable expenditure

	2023	2022
	£	£
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	47,391	42,657
Hook Community Centre	85,580	78,953
Staff costs, both facilities (see below)		
Salaries	41,002	41,711
Redundancy Pay	-	
Employer National Insurance	-	-
Employer Pension Contribution (NEST scheme)	668	690
Independent examiner's fees (no other services provided)	500	500
Administration expenses	5,645	4,203
	180,786	**168,714**

5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 3 (2022: 3) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

6. Fixed assets

	Total	General equipment	Furniture & fittings
	£	£	£
Cost			
As at 1st April 2022	34,039	14,152	19,887
Additions during the year	8,717	-	8,717
As at 31st March 2023	42,756	14,152	28,604
Depreciation			
As at 1st April 2022	25,520	12,442	13,078
Charge for the year	3,682	683	2,999
As at 31st March 2023	29,202	13,125	16,077
Net book value			
31st March 2023	13,554	1,027	12,527
31st March 2022	8,519	1,710	6,809

Notes to the accounts for the year ended 31 March 2023 (continued)

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

	2023	2022
	£	£
7. Debtors		
Lettings charges	16,115	24,133
Provision for bad debt	-	- 11,292
Accrued income	-	-
	16,115	**12,841**

The Base Youth Centre, who had been a lease holder of HVH Charitable Association for many years, owed a total of £11,292 at the end of March 2022. A provision for bad debt was allowed for at the end of March 2022 and it has subsequently been decided to write this amount off.

8. Cash at bank and in hand		
Cambridge & Counties Bank	74,598	73,860
Aldermore Business Bank	71,583	70,745
Charity Bank	60,000	
Lloyds Bank plc:		
Instant access savings account	95,302	100,145
Current account	14,291	32,058
Petty cash and floats	827	859
	316,601	**277,667**
9. Creditors and accruals		
Trade and other creditors	6,206	871
Taxation and National Insurance.	1,553	2,020
Pension	-	-
Accrued expenses	500	500
Bonds and deposits from hirers	9,608	9,713
Hall lettings income received in advance	3,215	4,842
	21,081	**17,946**

Notes to the accounts for the year ended 31 March 2023 (continued)

10. Share capital

The company does not have a share capital. The company has 9 members, (7 in 2022) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

11.Movements on reserves	Opening balance	Activities	Transfers	Closing balance
	£	£	£	£
Designated reserves				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	30,000	-	-	30,000
Community Centre sinking fund	20,000	-	-	20,000
	100,000	-	-	100,000
General fund				
Strategic reserve	44,301	-	-	44,301
Retained earnings	57,998	52,049	-	110,047
Reinvestment fund	86,232	-	-	86,232
Restricted funds	280	- 280	-	-
	188,811	51,769	-	240,580
	288,811	**51,769**	**-**	**340,580**

The sinking fund designated reserves are for long-term maintenance at the two facilities. The general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

12.Restricted Funds	Opening balance	Income	Expenditure	Transfers to Unrestricted Funds	Closing balance
	£	£	£	£	£
Half-term activities	280	1,000	-1,280		-
	280	1,000	-1,280	-	-

13. Contingent liabilities

The company had no contingent liabilities at 31st March 2023 (2022: none)

14. Related party transactions

Rent and service charges of £13,661 (2022: £ 12,373) were paid by Hook Parish Council for its office.

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales - Charity number 1117754

Accounts

Hook Village Halls
Charitable Association
Registered Charity 1117754

Company registration number 6042998

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

(A company limited by guarantee and not having a share capital)

Accounts for the year ended 31 March 2022

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Accounts for the year ended 31st March 2022

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Statutory Information

The following information forms part of the Report of the Directors and Trustees

The company's registered office is:

Elizabeth Hall
Raven Road
Hook
Hampshire
RG27 9HH
Telephone 01256 760442

The company was incorporated on 5 January 2007, number 6042998. It is also a registered charity, number 1117754.

The following have served as Directors and Trustees during the year ended 31st March 2022 and subsequently.

Name	Position	Notes
Barry Myall	Director	Resigned 16/6/2022
Margaret Kirtley	Director/Treasurer/Secretary	
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
Christopher Terrey	Director	Resigned 19/6/2022
David Saunderson	Director/Chariman	
Sandra Tidy	Director	Resigned 11/02/2022
Molly Drew	Director	Appointed 25/10/2021
Marcelle Glazier	Director	Appointed 8/12/2021, resigned 20/6/2022
Michael Ward	Director	Appointed 23/05/2022

The independent examiner is:
Claire Connell MA, ACA, CTA
86 Silverdale Road
Earley
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB. Investments are held with Aldermore Business Bank and Cambridge & Counties Bank.

Report of the Trustees and Directors

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2022 annual general meeting.

Objects and activities

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

The company operates two community halls in Hook, namely the Elizabeth Hall and the Hook Community Centre. The Charity's halls provide much-needed public facilities to enable the residents and community organisations of Hook and surrounding villages to meet and pursue their mutual interests and thus enhance the social welfare of the community in general. Many of the regular users are charitable or not-for-profit organisations. The directors are mindful of the Charity Commission's guidance on public benefit.

Achievements and Performance

Both halls re-opened in mid-April after the Covid national lockdowns. We have gradually increased the usage of both buildings and, since September 2021, we have been operating at pre-Covid levels.

The company was able to claim the government restart grants, which compensated for the reduced income in the early months of the year.

The company finished the year with a surplus of £57,678 compared with a surplus of £5,901 the previous year. The increased surplus was largely due to the reduced staff costs after having made a redundancy the year before.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9th August 2017.

The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

One director has resigned during the year but we have also taken on 3 new directors. 3 directors have resigned after the year end. It continues to be difficult to attract and retain new directors.

The company has reviewed its procedures and policies. A policy and procedures manual has been produced and is reviewed from time to time. A health & safety policy has been agreed along with a risk assessment document.

Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £57,678 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	55,861
Grants and donations	500
Bank interest	1,317
Surplus for the year	**57,678**

The surplus on hall lettings arises from:		£
Surpluses before staff costs:	Elizabeth Hall	38,339
	Hook Community Centre	66,752
Staff costs, both facilities		-42,401
Administration		-4,703
Publicity and fund raising		-2,125
		55,861

The community halls have a strong core of regular hirers and tenants. Although some of these regular hirers were not able to continue after the Covid crisis, we have taken on some other new hirers to take their place. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £288,811 at 31st March 2022, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.

- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.

- Community Centre sinking fund – this holds £20,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease.

The Strategic Fund stands at £44,301. Also there is a re-investment fund of £86,232 and Retained Earnings of £57,998, both of which provide working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1st April 2022 indicates that the company is likely to incur a surplus of approx. £30k.

Structure, governance and management

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on pages 1 & 2.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31st March 2022 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,

Chairman

Date: 27/6/22

Independent examiner's report to the Trustees of Hook Village Halls

I report to the charity trustees on the accounts of the Company for the year ended 31st March 2022, which are set out on the pages 7 to 14 attached.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or

b) The accounts do not accord with those records; or

c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Claire Connell

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 4 July 2022

Statement of Financial Activities including Income and Expenditure Account for the year ended 31st March 2022

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 £
Incoming and endowments from:					
Donations and legacies				0	700
Charitable activities carried out at:					
Elizabeth Hall	2	71,496		71,496	17,088
Hook Community Centre	2	132,205		132,205	42,136
Other income	3	23,000	500	23,500	83,743
Bank interest		1,317		1,317	1,766
Total		**228,018**	**500**	**228,518**	**145,433**
Expenditure on:					
Raising funds		2,125	-	2,125	
Charitable activities	4	167,894	820	168,714	139,532
Total		**170,019**	**820**	**170,839**	**139,532**
Surplus/Deficit(-) for the year		**57,998**	**-320**	**57,678**	**5,901**
Transfers between funds				-	-
Net movement in funds		**57,998**	**-320**	**57,678**	**5,901**
Total funds brought forward		230,533	600	231,133	225,232
Total funds carried forward		**288,531**	**280**	**288,811**	**231,133**

The Notes referred to above form part of these financial statements

The statement of financial activities includes all gains and losses recognised during the year.

All of the income and expenditure derive from continuing activities.

Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

Balance Sheet as at 31st March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	6		8,519		12,394
Current assets					
Debtors	7	12,841		3,470	
Prepaid expenses		7,052		10,392	
Bank Interest accrued		678		814	
		20,571		14,676	
Cash at bank and in hand	8	277,667		217,885	
		298,238		232,561	
Creditors: amounts falling due within one year					
Creditors and accruals	9	17,946		13,822	
			280,292		218,739
Net assets			**288,811**		**231,133**
Funds					
Called up share capital	10		-		-
Unrestricted income funds	11		288,531		230,533
Restricted income funds	12		280		600
Total: Funds			**288,811**		**231,133**

The Notes referred to above form part of these financial statements

For the financial period ended on 31st March 2022, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on 27th June 2022

.....

David Saunderson
Chairman and trustee

.....

Margaret Kirtley
Treasurer and trustee

Company Registration Number: 6042998

1. Accounting policies

a) General matters

These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

b) Going concern

The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

c) Income and expenditure

Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

d) Depreciation

Fixed assets are depreciated over their estimated useful lives (generally 5 years) on the straight line basis.

e) Taxation

As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

2. Income from charitable activities

The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

	2022	2021
	£	£
Elizabeth Hall		
Lettings fees	64,406	13,986
Other income	7,090	3,102
	71,496	**17,088**
Hook Community Centre		
Lettings fees	69,851	8,714
Tenant licence fees	49,001	28,281
Other income	13,353	5,141
	132,205	**42,136**

3. Other income

Coronavirus Grants Hart DC:		
Elizabeth Hall	9,500	19,907
Community Centre	13,500	39,857
Coronavirus Job Retention Scheme:		23,979
	23,000	**83,743**

Notes to the accounts for the year ended 31 March 2022 (continued)

4. Charitable expenditure

	2022	2021
	£	£
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	42,657	29,729
Hook Community Centre	78,953	46,530
Staff costs, both facilities (see below)		
Salaries	41,711	48,047
Redundancy Pay	-	7,652
Employer National Insurance	-	-
Employer Pension Contribution (NEST scheme)	690	772
Independent examiner's fees (no other services provided)	500	500
Administration expenses	4,203	6,302
	168,714	**139,532**

5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 3 (2021: 4) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

6. Fixed assets

	Total	General equipment	Furniture & fittings
	£	£	£
Cost			
As at 1st April 2021	34,039	14,152	19,887
Additions during the year	-	-	-
As at 31st March 2022	34,039	14,152	19,887
Depreciation			
As at 1st April 2021	21,645	11,549	10,096
Charge for the year	3,875	893	2,982
As at 31st March 2022	25,520	12,442	13,078
Net book value			
31st March 2022	8,519	1,710	6,810
31st March 2021	12,394	2,603	9,791

Notes to the accounts for the year ended 31 March 2022 (continued)

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

	2022 £	2021 £
7. Debtors		
Lettings charges	24,133	3,470
Provision for bad debt	-11,292	
Accrued income	-	-
	12,841	**3,470**
8. Cash at bank and in hand		
Cambridge & Counties Bank	73,860	72,985
Aldermore Business Bank	70,745	70,523
Lloyds Bank plc:		
Instant access savings account	100,145	68,137
Current account	32,058	5,820
Petty cash and floats	859	420
	277,667	**217,885**
9. Creditors and accruals		
Trade and other creditors	871	5,336
Taxation and National Insurance.	2,020	514
Pension	-	-
Accrued expenses	500	500
Bonds and deposits from hirers	9,713	6,975
Hall lettings income received in advance	4,842	497
	17,946	**13,822**

10. Share capital

The company does not have a share capital. The company has 7 members, (8 in 2021) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

Notes to the accounts for the year ended 31 March 2022 (continued)

11.Movements on reserves	Opening balance	Activities	Transfers	Closing balance
	£	£	£	£
Designated reserves				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	30,000	-	-	30,000
Community Centre sinking fund	20,000	-	-	20,000
	100,000	-	-	100,000
General fund				
Strategic reserve	-	-	44,301	44,301
Retained earnings	5,301	57,998	-5,301	57,998
Reinvestment fund	86,232	-	-	86,232
Coronavirus reserve	39,000	-	-39,000	-
Restricted funds	600	-320	-	280
	131,133	57,678	-	188,811
	231,133	**57,678**	-	**288,811**

The sinking fund designated reserves are for long-term maintenance at the two facilities. The general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

12.Restricted Funds	Opening balance	Income	Expenditure	Transfers to Unrestricted Funds	Closing balance
	£	£	£	£	£
Half-term activities	600	500	-820		280
	600	500	-820	-	280

13. Contingent liabilities

The company had no contingent liabilities at 31st March 2022 (2021: none)

14. Related party transactions

Rent and service charges of £12,373 (2021: £ 12,038) were paid by Hook Parish Council for its office.

The Base Youth Centre has been a long term hirer from HVH Charitable Association for many years. In February 2020, Sandra Tidy, manager of The Base Youth Centre, became a Trustee of HVH Charitable Association, a position she held until February 2022. At 31st March 2022 The Base Youth Centre owed HVHCA a total of £11,292.

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

England & Wales - Charity number 1117754

Accounts

Hook Village Halls
Charitable Association
Registered Charity 1117754

Company registration number 6042998

HOOK VILLAGE HALLS CHARITABLE ASSOCIATION

(A company limited by guarantee and not having a share capital)

Accounts for the year ended 31 March 2021

Hook Village Halls Charitable Association
(a company limited by guarantee and not having a share capital)

Accounts for the year ended 31st March 2021

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Statutory Information

The following information forms part of the Report of the Directors and Trustees

The company's registered office is:

Elizabeth Hall
Raven Road
Hook
Hampshire
RG27 9HH
Telephone 01256 760442

The company was incorporated on 5 January 2007, number 6042998. It is also a registered charity, number 1117754.

The following have served as Directors and Trustees during the year ended 31st March 2021

Name	Position	Notes
Barry Myall	Director	
Margaret Kirtley	Director/Treasurer/Secretary	
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
Christopher Terrey	Director	
David Saunderson	Director/Chairman	
Sandra Tidy	Director	

The independent examiner is:
Claire Connell MA, ACA, CTA
86 Silverdale Road
Earley
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB.
Investments are held with Aldermore Business Bank, and Cambridge & Counties Bank.

Report of the Trustees and Directors

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2021 annual general meeting.

Objects and activities

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

The company operates two community halls in Hook, namely the Elizabeth Hall and the Hook Community Centre. The Charity's halls provide much-needed public facilities to enable the residents and community organisations of Hook and surrounding villages to meet and pursue their mutual interests and thus enhance the social welfare of the community in general. Many of the regular users are charitable or not-for-profit organisations. The directors are mindful of the Charity Commission's guidance on public benefit.

Achievements and Performance

The two halls have been closed for a large part of the financial year due to the Covid-19 crisis.
Once the halls re-opened, we were not able to charge full hire rates as customers were not able to accommodate their normal number of clients due to social distancing regulations. We also were not able to charge licensee fees whilst the premises were closed. All of these restrictions had a significant impact on our income.
The company made use of the government's furlough scheme so there were very little staff costs incurred for the periods that the halls were closed. The essential work that was required was carried out by the directors, who are all volunteers.
The company also applied for and received the local government coronavirus grants.

Thanks to these grants, the company finished the year with a surplus of £5,901 compared with a surplus of £6,408 the previous year.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9th August 2017.
The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

There has been no change in directors this year. It continues to be difficult to attract and retain new directors.

The company has reviewed its procedures and policies. A policy and procedures manual has been produced and is reviewed from time to time. A health & safety policy has been agreed along with a risk assessment document. Extra risk assessments have been carried out in accordance with Covid-19 guidelines.

Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £5,901 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	3,535
Grants and donations	600
Bank interest	1,766
Surplus for the year	**5,901**

The surplus on hall lettings arises from:

		£
Surpluses before staff costs:	Elizabeth Hall	17,586
	Hook Community Centre	49,221
Staff costs, both facilities		-56,471
Administration		-6,802
Publicity and fund raising		
		3,534

The community halls have a strong core of regular hirers and tenants. Although some of these regular hirers were not able to continue after the Covid crisis, we have taken on some other new hirers to take their place. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £231,133 at 31st March 2021, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.
- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.
- Community Centre sinking fund – this holds £20,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease.

The General Fund includes a coronavirus reserve of £39,000, to cover the possibility of incurring losses during the Covid-19 crisis. Also there is a re-investment fund of £86,232, which provides working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1st April 2021 indicates that the company is likely to incur a surplus of approx. £20k. However, due the closures of the halls during the Covid-19 pandemic and the restrictions still in place, it is very difficult to estimate the income for the year. We took the difficult decision to make the halls manager redundant in October 2020 and this has reduced our staff costs by a significant amount.

Structure, governance and management

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on pages 1 & 2.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31st March 2021 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,



Chairman

Date: 26/7/21

Independent examiner's report to the Trustees of Hook Village Halls Charitable Association

I report to the charity trustees on the accounts of the Company for the year ended 31st March 2021, which are set out on the pages 7 to 12 attached.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or
b) The accounts do not accord with those records; or
c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or
d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 to enable a proper understanding of the accounts to be reached.

Claire Connell

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 5th August 2021

Hook Village Halls Charitable Association
(a company limited by guarantee and not having a share capital)

Statement of Financial Activities including Income and Expenditure Account for the year ended 31st March 2021

	Note	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 £
Incoming and endowments from:					
Donations and legacies		-	700	700	1,525
Charitable activities carried out at:					
Elizabeth Hall	2	17,088	-	17,088	78,724
Hook Community Centre	2	42,136	-	42,136	127,819
Other income	3	83,743	-	83,743	417
Bank interest		1,766	-	1,766	2,468
Total		**144,733**	**700**	**145,433**	**210,953**
Expenditure on:					
Raising funds		-	-	-	871
Charitable activities	4	139,432	100	139,532	203,674
Total		**139,432**	**100**	**139,532**	**204,545**
Surplus/Deficit(-) for the year		**5,301**	**600**	**5,901**	**6,408**
Transfers between funds		-	-	-	-
Net movement in funds		**5,301**	**600**	**5,901**	**6,408**
Total funds brought forward		225,232	-	225,232	218,824
Total funds carried forward		**230,533**	**600**	**231,133**	**225,232**

The Notes referred to above form part of these financial statements
The statement of financial activities includes all gains and losses recognised during the year.
All of the income and expenditure derive from continuing activities.
All of the funds were unrestricted in the prior year

Hook Village Halls Charitable Association
(a company limited by guarantee and not having a share capital)

Balance Sheet as at 31st March 2021

	Note	31 March 2021 £	£	31 March 2020 £	£
Fixed assets					
Tangible assets	6		12,394		7,084
Current assets					
Debtors	7	3,470		8,659	
Prepaid expenses		10,392		8,021	
Bank Interest accrued		814		1,148	
		14,676		17,828	
Cash at bank and in hand	8	217,885		218,402	
		232,561		236,230	
Creditors: amounts falling due within one year					
Creditors and accruals	9	13,822		18,082	
			218,739		218,148
Net assets			**231,133**		**225,232**
Funds					
Called up share capital	10		-		-
Unrestricted income funds	11		230,533		225,232
Restricted income funds	12		600		-
Total: Funds			**231,133**		**225,232**

The Notes referred to above form part of these financial statements

For the financial period ended on 31st March 2021, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on 26th July 2021

.....
David Saunderson
Chairman and trustee
Company Registration Number: 6042998

.....
Margaret Kirtley
Treasurer and trustee

Notes to the accounts for the year ended 31 March 2021

1. Accounting policies

a) General matters
These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

b) Going concern
The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

c) Income and expenditure
Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

d) Depreciation
Fixed assets are depreciated over their estimated useful lives (generally 5 years) on the straight line basis.

e) Taxation
As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

2. Income from charitable activities
The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

	2021	2020
	£	£
Elizabeth Hall		
Lettings fees	13,986	70,645
Other income	3,102	8,079
	17,088	**78,724**
Hook Community Centre		
Lettings fees	8,714	62,770
Tenant licence fees	28,281	50,460
Other income	5,141	14,589
	42,136	**127,819**

3. Other income

Sale of Raffle tickets :		417
Coronavirus Grants Hart DC:		
Elizabeth Hall	19,907	
Community Centre	39,857	
Coronavirus Job Retention Scheme:	23,979	
	83,743	**417**

Notes to the accounts for the year ended 31 March 2021 (continued)

4. Charitable expenditure	2021	2020
	£	£
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	29,729	55,248
Hook Community Centre	46,530	78,510
Staff costs, both facilities (see below)		
Salaries	48,047	62,425
Redundancy Pay	7,652	-
Employer National Insurance	-	882
Employer Pension Contribution (NEST scheme)	772	1,136
Independent examiner's fees (no other services provided)	500	500
Administration expenses	6,302	4,973
	139,532	**203,674**

5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 4 (2020: same) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

6. Fixed assets	Total	General equipment	Furniture & fittings
	£	£	£
Cost			
As at 1st April 2020	25,111	14,152	10,959
Additions during the year	8,928	-	8,928
As at 31st March 2021	34,039	14,152	19,887
Depreciation			
As at 1st April 2020	18,027	10,657	7,370
Charge for the year	3,619	892	2,726
As at 31st March 2021	21,646	11,549	10,096
Net book value			
31st March 2021	12,394	2,603	9,791
31st March 2020	7,084	3,495	3,589

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook

Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

Notes to the accounts for the year ended 31 March 2021 (continued)

	2021	2020
	£	£
7. Debtors		
Lettings charges	3,470	8,659
Accrued income	-	-
	3,470	**8,659**
8. Cash at bank and in hand		
Cambridge & Counties Bank	72,985	71,749
Aldermore Business Bank	70,523	69,680
Lloyds Bank plc		
Instant access savings account	68,137	66,117
Current account	5,820	10,606
3-Year Fixed Rate Bond		
Petty cash and floats	420	250
	217,885	**218,402**
9. Creditors and accruals		
Trade and other creditors	5,336	5,118
Taxation and National Insurance.	514	2,877
Pension	-	221
Accrued expenses	500	500
Bonds and deposits from hirers	6,975	8,297
Hall lettings income received in advance	497	1,069
	13,822	**18,082**

10. Share capital

The company does not have a share capital. The company has 8 members, (9 in 2019) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

Notes to the accounts for the year ended 31 March 2021 (continued)

11. Movements on reserves

	Opening balance	Activities	Transfers	Closing balance
	£	£	£	£
Designated reserves				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	20,000	-	10,000	30,000
Community Centre sinking fund	20,000	-	-	20,000
	90,000	-	10,000	100,000
General fund				
Strategic reserve	60,000	-	-60,000	-
Retained earnings	75,232	5,301	-75,232	5,301
Reinvestment fund	-	-	86,232	86,232
Coronavirus reserve	-	-	39,000	39,000
Restricted funds	--	600		600
	135,232	5,901	-10,000	131,133
	225,232	**5,901**	**-**	**231,133**

The sinking fund designated reserves are for long-term maintenance at the two facilities. The Elizabeth Hall general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

12. Restricted Funds

	Opening balance	Income	Expenditure	Transfers to Unrestricted Funds	Closing balance
	£	£	£	£	£
Donation for Elizabeth Hall	-	100	100	-	-
Half-term activities	-	600	-	-	600
	-	700	100	-	600

A donation was received towards the costs of the half-term activities, which had to be cancelled because of Covid 19. The donor agreed that we could keep it for a re-launch activity.

13. Contingent liabilities

The company had no contingent liabilities at 31st March 2021 (2020: none)

14. Related party transactions

The only transactions with a related party during the year were the rent and service charges of £12,038 (2020: £ 11,515) paid by Hook Parish Council for its office.
The Base Youth Centre has been a long term hirer from HVH Charitable Association for many years. In February 2020, Sandra Tidy, manager of The Base Youth Centre, became a Trustee of HVH Charitable Association. During the year to 31st March 2021, The Base Youth Centre was not operational due to the constraints of the pandemic. The Trustees of HVH Charitable Association granted a rent holiday to The Base during this year – Sandra Tidy did not participate in this decision. At 31st March 2021 The Base Youth Centre did not owe HVH Charitable Association anything.