



**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 31<sup>st</sup> 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 31<sup>st</sup> 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

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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.

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## **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 9<sup>th</sup> 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.



**Hook Village Halls Charitable Association**  
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## 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	<b>57,678</b>

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
	<b>55,861</b>

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 31<sup>st</sup> 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 1<sup>st</sup> April 2022 indicates that the company is likely to incur a surplus of approx. £30k.

## Hook Village Halls Charitable Association

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### 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 31<sup>st</sup> 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: 27/10/22

## **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 31<sup>st</sup> 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 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 31<sup>st</sup> March 2022**

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>Note</u>		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Incoming and endowments from:</b>					
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
<b>Total</b>		<b>228,018</b>	<b>500</b>	<b>228,518</b>	<b>145,433</b>
<b>Expenditure on:</b>					
Raising funds		2,125	-	2,125	
Charitable activities	4	167,894	820	168,714	139,532
<b>Total</b>		<b>170,019</b>	<b>820</b>	<b>170,839</b>	<b>139,532</b>
<b>Surplus/Deficit(-) for the year</b>		<b>57,998</b>	<b>-320</b>	<b>57,678</b>	<b>5,901</b>
Transfers between funds				-	-
<b>Net movement in funds</b>		<b>57,998</b>	<b>-320</b>	<b>57,678</b>	<b>5,901</b>
Total funds brought forward		230,533	600	231,133	225,232
<b>Total funds carried forward</b>		<b>288,531</b>	<b>280</b>	<b>288,811</b>	<b>231,133</b>

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.



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**Balance Sheet as at 31st March 2022**

		<u>2022</u>	<u>2021</u>
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	6	8,519	12,394
<b>Current assets</b>			
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
<b>Creditors: amounts falling due within one year</b>			
Creditors and accruals	9	17,946	13,822
		280,292	218,739
<b>Net assets</b>		<b>288,811</b>	<b>231,133</b>
<b>Funds</b>			
Called up share capital	10	-	-
Unrestricted income funds	11	288,531	230,533
Restricted income funds	12	280	600
<b>Total: Funds</b>		<b>288,811</b>	<b>231,133</b>

The Notes referred to above form part of these financial statements

For the financial period ended on 31<sup>st</sup> 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.

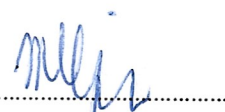
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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



David Saunderson  
Chairman and trustee

Company Registration Number: 6042998



Margaret Kirtley  
Treasurer and trustee



**Hook Village Halls Charitable Association**  
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**Notes to the accounts for the year ended 31 March 2022**

**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:

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Elizabeth Hall		
Lettings fees	64,406	13,986
Other income	7,090	3,102
	<b>71,496</b>	<b>17,088</b>
Hook Community Centre		
Lettings fees	69,851	8,714
Tenant licence fees	49,001	28,281
Other income	13,353	5,141
	<b>132,205</b>	<b>42,136</b>
<b>3. Other income</b>		
Coronavirus Grants Hart DC:		
Elizabeth Hall	9,500	19,907
Community Centre	13,500	39,857
Coronavirus Job Retention Scheme:		23,979
	<b>23,000</b>	<b>83,743</b>

**Hook Village Halls Charitable Association**  
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**Notes to the accounts for the year ended 31 March 2022 (continued)**

4. Charitable expenditure	2022	2021
	<u>£</u>	<u>£</u>
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
	<b>168,714</b>	<b>139,532</b>

**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**

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

**Hook Village Halls Charitable Association**  
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**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.

	<u>2022</u> £	<u>2021</u> £
<b>7. Debtors</b>		
Lettings charges	24,133	3,470
Provision for bad debt	-11,292	
Accrued income	-	-
	<b>12,841</b>	<b>3,470</b>

<b>8. Cash at bank and in hand</b>		
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
	<b>277,667</b>	<b>217,885</b>

<b>9. Creditors and accruals</b>		
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
	<b>17,946</b>	<b>13,822</b>

**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.

# Hook Village Halls Charitable Association

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

11. Movements on reserves	<u>Opening balance</u>	<u>Activities</u>	<u>Transfers</u>	<u>Closing balance</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Designated reserves</u>				
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
<u>General fund</u>				
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
	<b>231,133</b>	<b>57,678</b>	-	<b>288,811</b>

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	<u>Opening balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers to Unrestricted Funds</u>	<u>Closing balance</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Half-term activities	600	500	-820		280
	600	500	-820	-	280

### 13. Contingent liabilities

The company had no contingent liabilities at 31<sup>st</sup> 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 31<sup>st</sup> March 2022 The Base Youth Centre owed HVHCA a total of £11,292.