

EAST HORSLEY VILLAGE HALL CIO

CHAIRMAN'S REPORT FOR 2021

This report covers the calendar year 2021, and is prepared by the Vice Chairman of Trustees – the Chairman retired at the end of December 2021, and, as yet, has not been replaced.

2021 was an eventful year, given the changing covid restrictions during the first part of the year. This was followed by our preparation for a full re-opening of the hall from the September, given some groups were still nervous about returning.

But by the end of December, all their meetings were operating successfully within the social distancing rules we retained. We also continued the provision of electronic sanitiser units throughout the building.

Our income was affected though by lack of hire income during the hall's closure during the first half of the year, exacerbated by having to return some hire fees or give credits for cancelled bookings due to covid restrictions during 2020. This was somewhat alleviated through furlough payments and grants, as well as rental income from the new Parish Council Office we had created.

Staff were furloughed during much of the first part of the year, although we took the opportunity of the hall's closure for the caretaker to undertake refurbishment of our kitchens.

Subsequently we recruited a new Hall Manager (on a temporary six month basis) and Resident Caretaker, both of whom took up post in the August. We also made new appointments to our Trustees.

We have continued to make improvements to our premises and equipment, including significant enhancements to our IT provision and support. Part of this involved the setting up of an IT based booking and invoicing system (Hallmaster) for our hires – this has been very successful, and our hirers have quickly adapted to its use. It is proving to be far more efficient and administratively useful than our previous paper based system.

In conclusion, the hall is operating smoothly and effectively following the recent upheavals caused by covid, with a number of upgrades to our provision having been completed. Our finances are also looking healthy.

Dr Shirley Goodwin

Vice Chairman Trustees

September 2022

EAST HORSLEY VILLAGE HALL
CHARITY NO: 1180168
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Note	£
INCOME		
Hire Charges	1	55,317
Service Charges		-
Storage Charges		1,331
Interest and Dividends:		-
COIF Interest		-
CoIF Dividends		525
Donation		-
Other Income		24,764
Insurance Claim	2	<u>5,513</u>

EXPENDITURE		
Salaries	3	42,277
Employer Pension Contributions		1,109
Payroll & HR Services		1,737
Heating and Lighting (net)	4	8,581
Cleaning		1,901
Cleaning Materials		-
Rates and Water	5	394
Telephone		635
Insurance		2,232
Repairs and Maintenance		21,416
Printing, Postage and Stationery	6	420
New Equipment	2	5,705
Computer and Software		2,529
Website		593
Accountancy Fees		2,226
Independent Examination of Accounts		540
Legal & Professional Fees		12,499
Miscellaneous Expenses		40
Depreciation		4,145
Bad Debt Provision		<u>-</u>

OPERATING RESULT

OTHER RECOGNISED GAINS AND LOSSES

Gain in Investment Asset Valuations

NET RESULT FOR THE YEAR/PERIOD

Year Ended
Dec 31, 21
£

£

Year Ended
Dec 31, 20
£

38,031
1,465
859
-
4
514
300
23,184
-

87,450

64,358

37,962
1,277
-
7,433
1,607
1,540
848
475
2,229
5,054
31
850
96
533
980
540
2,983
81
4,145
-

108,978

68,661

- 21,529

- 4,303

10,246

5,028

- **11,283**

725

EAST HORSLEY VILLIAGE HALL
CHARITY NO: 1180168
BALANCE SHEET AS AT 31ST DECEMBER 2021

			Dec 31 2021
	Note	£	£
ASSETS			
Fixtures & Fittings		26,536	
Cash in Hand and at Bank	7	16,488	
Hiring Fees Outstanding		-	
Prepayments and Accrued Income	8	2,175	
Charities Investment Funds			
COIF Deposit Account		2,553	
COIF Accumulation Units at Valuation		52,070	
COIF Income Unts at Valuation		20,396	
			120,217
CURRENT LIABILITIES			
Hiring Fees Paid in Advance	9	- 8,944	
Sundry Creditors	10	- 2,027	
Accruals	11	- 2,266	
			<u>- 13,236</u>
TOTAL NET ASSETS			<u><u>106,981</u></u>
BUILDING RESERVE			
Balance b/fwd/transferred on incorporation	12	-	
Transfer from accumulated Surplus		-	
			-
ACCUMULATED SURPLUS			
Balance b/fwd/transferred on incorporation		117,539	
Net Result for the Year 2020		725	
Surplus/(Deficit)		<u>- 11,283</u>	
		106,981	
Less Transfer to Building reserve		-	
			<u><u>106,981</u></u>
			<u><u>106,981</u></u>

**Dec 31
2020**

£ £

30,681
35,792
1,552
2,735

2,028
44,358
17,862

135,008

- 10,042
- 2,614
- 4,089

- 6,703

128,305

18,000
4,500

22,500

99,539
725

-

100,264

- 4,500

95,764

118,264

Note:

1

2

3

4

5

6

7

8

9

10

11

12

Hire Income
Office Parish Council Mtg Room Income

New Equipment Costs of £5,705 relating to the insurance claim for £5,513.
This related to the chairs that were damaged

Staff Salaries - Admin
Staff Salaries - Caretaker/Cleaner

Electricity
Gas
Gas & Electricity Re-Charged

General Rates
Water Rates

Office Expenses
Printing, Postage and Stationery

Barclays Current Account
Barclays Deposit Account
Lloyd Bank Deposit
Lloyd Current Account
Lloyds Business Account
Petty Cash

Ansvar Insurance 12.09.21 to 11.09.22
Insurance Chge 12.09.21 to 31.12.21
Dormakaba Contract 01.01.22 to 19.09.22
Electricity Adj re: payment on account

Hiring Fees Paid in Advance

Other Debtors - credit balance c/f from Sage

Ansvar Insurance 12.09.21 to 11.09.22 - Invoice 13.09.21

ANSVAR INSURANCE UK CCP 2281626 - Payment 11.11.21

ANSVAR INSURANCE UK CCP 2281626 - Payment 13.12.21

ABJ Bookkeeping Prov YE 31.12.21

Gas Provision Dec 21

Music Licence Prov 6.10 to 31.12.21

Music Licence Prov 2020/21

Independent Examiner's Fee 2021

Window Cleaning Dec 21

£18,000 relating the Building Reverse have now been moved back the Acc

48,317
7,000
55,317

.

23,473
18,805
42,277

9,170
709
- 1,297
8,581

191
203
394

403
16
420

0.01
0.27
0.01
16,323.81
150.00
14.05
16,488

2,533
- 763
176
229
2,175

This balance grouped together in the prepayment account

6,704 This balance grouped together in the prepayment account

2,240
8,944

2,533
- 253
- 253
2,027

500.00
64.70
92.38
993.71
540.00
75.00
2,265.79

umulated Surplus Account

: in Quickbooks (Grouped with Supplier prepayment & Hirers Prepayments

: in Quickbooks (Grouped with Supplier prepayment & Hirers Prepayments

East Horsley Village Hall

Financial Activities

January - December 2021

	Total
Income	
COIF Dividend/Interest Earned	524.66
Grant	24,764.26
Hire Income	48,317.32
Insurance Claim	5,513.01
Office Parish Council Mtg Room Income	6,999.96
Storage Charge Income	1,330.60
Total Income	£ 87,449.81
Total	£ 87,449.81
Expenditures	
Accountancy - Bookkeeping Fees	2,226.00
Cleaning & Materials Costs	1,901.44
Depreciation Costs	4,144.98
Electricity	9,170.04
Employer Pension	1,108.59
Gas	708.55
Gas & Electricity Re-Charged	-1,297.25
General Rates	190.79
Independent Examination of Accounts Fee	540.00
Insurance Claim Purchases	5,705.16
Insurances	2,232.47
IT Computer & Software	2,528.58
Legal	12,498.59
Office Expenses	403.18
Payroll & HR Services	1,737.20
Printing, Postage and Stationery	16.32
Professional Fees	40.00
Repairs & Maintenance	21,415.90
Staff Salaries - Admin	23,472.82
Staff Salaries - Caretaker/Cleaner	18,804.50
Telephone & Fax	634.70
Water Rates	202.92
Website Costs	592.84
Total Expenditures	£ 108,978.32
Net Operating Income	-£ 21,528.51
Other Income	
Gains in Investment Asset Valuations	10,245.71
Total Other Income	£ 10,245.71
Net Other Income	£ 10,245.71
Net Income/(Expenditure)	-£ 11,282.80

Sunday, Jul 24, 2022 04:06:00 pm GMT+1 - Accrual Basis

East Horsley Village Hall

Balance Sheet

As of December 31, 2021

	<u>Total</u>
Fixed Asset	
Tangible assets	
Fixtures and Fittings Cost	41,449.78
Fixtures and Fittings Depreciation	-14,913.72
Total Tangible assets	£ 26,536.06
Total Fixed Asset	£ 26,536.06
Cash at bank and in hand	
Barclays Current Account	0.01
Barclays Deposit Account	0.27
COIF Accumulation Unit (Dec/Jun) 1R	52,069.58
COIF Deposit Fund	2,552.68
COIF Income Units (Dec/Jun stmts) 1T	20,395.70
Lloyd Bank Deposit	0.01
Lloyd Current Account	16,323.81
Lloyds Business Account	150.00
Petty Cash	14.05
Total Cash at bank and in hand	£ 91,506.11
Current Assets	
Other Debtors	-2,239.98
Prepayments	-4,529.02
Total Current Assets	-£ 6,769.00
Net current assets	£ 84,737.11
Creditors: amounts falling due within one year	
Current Liabilities	
Accruals	2,265.79
Net Pay	0.00
Other Creditors	2,026.64
PAYE/NIC Payable	0.00
Pension Payable	0.00
Total Current Liabilities	£ 4,292.43
Total Creditors: amounts falling due within one year	£ 4,292.43
Net current assets (liabilities)	£ 80,444.68
Total assets less current liabilities	£ 106,980.74
Total net assets (liabilities)	£ 106,980.74
Charity funds	
Building Reserve	0.00
Opening Balance Equity	0.00
Profit & Loss Account	724.54
Retained Earnings	117,539.00
Surplus/(Deficit)	-11,282.80
Total Charity funds	£ 106,980.74

£ 118,042.17

East Horsley Village Hall

Trial Balance

As of December 31, 2021

	Debit	Credit
Barclays Current Account	0.01	0.00
Barclays Deposit Account	0.27	0.00
COIF Accumulation Unit (Dec/Jun) 1R	52,069.58	0.00
COIF Deposit Fund	2,552.68	0.00
COIF Income Units (Dec/Jun stmts) 1T	20,395.70	0.00
Lloyd Bank Deposit	0.01	0.00
Lloyd Current Account	16,323.81	0.00
Lloyds Business Account	150.00	0.00
Petty Cash	14.05	0.00
Other Debtors	0.00	2,239.98
Prepayments	0.00	4,529.02
Fixtures and Fittings Cost	41,449.78	0.00
Fixtures and Fittings Depreciation	0.00	14,913.72
Accruals	0.00	2,265.79
Net Pay	0.00	0.00
Other Creditors	0.00	2,026.64
PAYE/NIC Payable	0.00	0.00
Pension Payable	0.00	0.00
Building Reserve	0.00	0.00
Opening Balance Equity	0.00	0.00
Profit & Loss Account	0.00	724.54
Retained Earnings	0.00	117,539.00
COIF Dividend/Interest Earned	0.00	524.66
Grant	0.00	24,764.26
Hire Income	0.00	48,317.32
Insurance Claim	0.00	5,513.01
Office Parish Council Mtg Room Income	0.00	6,999.96
Storage Charge Income	0.00	1,330.60
Accountancy - Bookkeeping Fees	2,226.00	0.00
Cleaning & Materials Costs	1,901.44	0.00
Depreciation Costs	4,144.98	0.00
Electricity	9,170.04	0.00
Employer Pension	1,108.59	0.00
Gas	708.55	0.00
Gas & Electricity Re-Charged	0.00	1,297.25
General Rates	190.79	0.00
Independent Examination of Accounts Fee	540.00	0.00
Insurance Claim Purchases	5,705.16	0.00
Insurances	2,232.47	0.00
IT Computer & Software	2,528.58	0.00
Legal	12,498.59	0.00
Office Expenses	403.18	0.00
Payroll & HR Services	1,737.20	0.00

Printing, Postage and Stationery	16.32	0.00
Professional Fees	40.00	0.00
Repairs & Maintenance	21,415.90	0.00
Staff Salaries - Admin	23,472.82	0.00
Staff Salaries - Caretaker/Cleaner	18,804.50	0.00
Telephone & Fax	634.70	0.00
Water Rates	202.92	0.00
Website Costs	592.84	0.00
Gains in Investment Asset Valuations	0.00	10,245.71
TOTAL	Err:514	Err:514

Sunday, Jul 24, 2022 04:07:55 pm GMT+1 - Accrual Basis

26/03/2021	Deposit	
06/05/2021	Deposit	
11/10/2021	Deposit	
20/10/2021	Deposit	
04/11/2021	Deposit	
05/11/2021	Deposit	
08/11/2021	Deposit	
09/11/2021	Deposit	
11/11/2021	Deposit	
11/11/2021	Deposit	
15/11/2021	Deposit	
16/11/2021	Deposit	
25/11/2021	Deposit	
30/11/2021	Deposit	
30/11/2021	Deposit	
01/12/2021	Deposit	
02/12/2021	Deposit	
06/12/2021	Deposit	
07/12/2021	Deposit	
10/12/2021	Deposit	
13/12/2021	Deposit	
13/12/2021	Deposit	
15/12/2021	Deposit	
15/12/2021	Deposit	
17/12/2021	Deposit	
21/12/2021	Deposit	
22/12/2021	Deposit	
29/12/2021	Deposit	
29/12/2021	Deposit	
29/12/2021	Deposit	
30/12/2021	Deposit	
30/12/2021	Deposit	
31/12/2021	Journal Entry	27
31/12/2021	Journal Entry	20

13/09/2021	Journal Entry	33
31/12/2021	Journal Entry	34
31/12/2021	Journal Entry	32
31/12/2021	Journal Entry	30

Hirers Prepayments

THE RAMBLERS ASSOC EHVH-2021-5012 40153719676551000N 608301 10 26MAR21 15:37
MOBILE CHEQUE U3A WINE INV 5211
JENKI D & A EHVH-2021-5327 626732943431110101 400714 10 11OCT21 13:43
THE ARTS SOCIETY H EMVH-2021-5338 300000000835440538 309897 10 20OCT21 18:40
HORSLEY U3A EHVH-2021-5362 500000000839891949 309374 10 04NOV21 12:14
WEST P & D U3ACRIMEBOOKCLUB - Inv 5333, 5157 & 5335 10 05NOV21 20:39
THE RAMBLERS ASSOC EHVH-2021-5017 46103458064229000N 608301 10 08NOV21 10:34
PHILLIP C J EHVH-2021-5391 139611039421901101 402625 10 09NOV21 12:49
D FOOT U3A PHOTO GP - inv 5228 10 11NOV21 11:15
HORSLEY CHORAL SOC EHVH 2021 5360 500000000843048808 309374 10 11NOV21 10:35
DAVEY EHVH-2021-5404 390062954061511101 402226 10 15NOV21 16:05
CENTRAL SURREY HEA - Inv 5325
HORSLEY U3A EHVH-2021-5342 400000000854441709 309374 10 25NOV21 18:36
WEST HORSLEY P C C ST MARYS 5373 100000000849196508 309374 10 30NOV21 15:38
THE SOCIETY OF R EHVH-2021-5218 RP4679969288989300 205776 10 30NOV21 14:09
ROT EHVH-2021-5005
HORSLEY U3A EHVH-2021-5390 100000000850697141 309374 10 02DEC21 15:01
MATHEWSON MJ JAN/FEB/MAR22HALL Prepayment 2022 10 06DEC21 14:53
NAFASREJDS&E SURREY NAFAS JDSE Inv 5344 10 07DEC21 15:57
500460 inv5252
M FAULKNER U3A FILMS JAN Prepayment 2022 10 13DEC21 12:35
ECOLOGY TRAINING U 2021 5463 26103833373538000N 087199 10 13DEC21 10:38
COLEENA REID EHVH-2021-5472 00153425632DMFRQSC 090129 10 15DEC21 14:18
HORSLEY U3A EHVH-2021-5070 600000000860006878 309374 10 15DEC21 13:47
HORSLEY, BOOKHAM A HBL RDA - 5473 100000000858130840 309890 10 17DEC21 14:32
SYMONS S E EHVH-2021-5475 250046857581122101 400602 10 21DEC21 18:57
HORSLEY U3A INV 2021-5461 600000000863643074 309374 10 22DEC21 15:43
HOME COUNTIES CARE EHVH-2021-5328 100000000863407337 309374 10 29DEC21 10:13
LOCK NJ 5108 LOCK Inv 5499 10 29DEC21 19:31
C MELVIN STAFF TRAINING inv 5402 10 29DEC21 12:56
J WHATLEY PIECETIME inv 5441/37/38 10 30DEC21 22:28
GRAYSON M & F KIKO SOCCER Inv 5366 10 30DEC21 00:13
Hire Costs Jan 22 inv 5275
Parish Council Meeting Room Jan to May 22 inv 5147

Total Hirers Prepayment

Supplier Prepayments

Ansvar Insurance 12.09.21 to 11.09.22
Insurance Chge 12.09.21 to 31.12.21
Dormakaba Contract 01.01.22 to 19.09.22
Electricity Adj re: payment on account

Prepayments	Lloyd Current Account	-45.65
Prepayments	Lloyd Current Account	-129.40
Prepayments	Lloyd Current Account	-82.00
Prepayments	Lloyd Current Account	-264.99
Prepayments	Lloyd Current Account	-14.92
Prepayments	Lloyd Current Account	-197.20
Prepayments	Lloyd Current Account	-9.75
Prepayments	Lloyd Current Account	-82.00
Prepayments	Lloyd Current Account	-69.66
Prepayments	Lloyd Current Account	-604.11
Prepayments	Lloyd Current Account	-130.50
Prepayments	Lloyd Current Account	-577.20
Prepayments	Lloyd Current Account	-338.00
Prepayments	Lloyd Current Account	-716.80
Prepayments	Lloyd Current Account	-68.25
Prepayments	Lloyd Current Account	-136.50
Prepayments	Lloyd Current Account	-477.80
Prepayments	Lloyd Current Account	-157.50
Prepayments	Lloyd Current Account	-118.30
Prepayments	Lloyd Current Account	-35.00
Prepayments	Lloyd Current Account	-43.22
Prepayments	Lloyd Current Account	-90.00
Prepayments	Lloyd Current Account	-62.00
Prepayments	Lloyd Current Account	-448.00
Prepayments	Lloyd Current Account	-7.00
Prepayments	Lloyd Current Account	-105.00
Prepayments	Lloyd Current Account	-420.00
Prepayments	Lloyd Current Account	-90.40
Prepayments	Lloyd Current Account	-166.00
Prepayments	Lloyd Current Account	-75.00
Prepayments	Lloyd Current Account	-122.50
Prepayments	Lloyd Current Account	-300.00
Prepayments	-Split-	-397.43
Prepayments	-Split-	-121.85

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Prepayments	-Split-	2,533.35
Prepayments	-Split-	-763.47
Prepayments	-Split-	176.39
Prepayments	-Split-	228.64

2,174.91

Total -4,529.02

Other Debtors c/f from Sage

Account	Name
FLORAL	Horsley Floral Decoration Group
IET	Institution of Engineering Technology
TASH1	TASH The Arts Society Horsley
TASHL	The Arts Society Horsley Lovelace
U3ABRIDT	U3A Bridge - Thursdays
U3AGENEO	U3A Geneology
U3AHISTO	U3A History Group
U3APHOTO	U3A Photography
U3ATRAVE	U3A Travel Group
VEGETABL	National Vegetable Society - Surrey
ZZZZ2022	Misc 2022 bookings

Hire Costs

2022 Note

- 224.84 £224.84 used for autumn's invoice; rest c/f to 2022
- 359.94 £96.36 used for Nov & Dec bookings 5283. R
- 44.17 Credited their autumn invoice 5013. Remaini
- 297.11 £168.63 credited on invoice 5026. Remaining
- 324.72 £180.80 used to offset autumn term's invoice
- 93.48 £31.16 used to offset invoice 5078for autumn
- 97.02 used to offset autumn invoice 5047 leaving £
- 73.84 £82 used to offset the autumn invoice 5144
- 347.12 £80.83 from 5209 -rest c/f to 2022
- 63.64 £156.67 from 5207 - rest c/f to 2022
- 314.10 2022 Booking
- **2,239.98**

o 2022 £180.67 for spring invoice, and £44.17 for summer
remaining £359.94 for 2022
ing £44.17 credit taken off their invoice for 2022
g £297.11 taken off 2022 invoice
e 5143, leaving £324.72 to offset 2022 invoices
n term bookings, leaving £93.48 in credit for 2022
£97.02 for 2022
leaving £73.84 for 2022

East Horsley Village Hall Fixed Asset I

Furniture and Fixtures

10% Depreciation Charge

Sage Ref

6612 PI	01/24/2018 FOCUS	32410
7339 JD	01/01/2018 40 PREPAYTS	
10475 PI	01/03/2020 247BLIND	58185
10490 PI	01/10/2020 SELCO	89499
10900 PI	01/19/2020 SCREWFIX	88314
10901 PI	01/04/2020 SCREWFIX	87310
10902 PI	01/14/2020 SCREWFIX	26177
10911 PI	01/03/2020 HOWDENS	29528
10970 JD	01/01/2020 40 PREPAYMENTS	
11432 PI	01/02/2020 EXPSLT Wolseley	

Register

	Total Cost	Total Depn	Total Depn	Total Depn
	01.01.21	01.01.21	2021	31.12.21
Washroom refurb - balance	23,279.64	6,983.89	2327.964	9,311.86
Loo refurb deposit paid b/fwd	9,839.16	2,951.75	983.916	3,935.66
Blinds - club room	328.06	32.81	32.806	65.61
Plasterboard,angle bead (Club)	38.45	3.85	3.845	7.69
Mortice latch & bolt (Club)	17.27	1.73	1.727	3.45
Drill bit & whitepaint (Club)	38.28	3.83	3.828	7.66
Pressure reducing valve (club)	34.65	3.47	3.465	6.93
Kitchen - club room	34.32	3.43	3.432	6.86
Club room refurb costs b/fwd	7,828.00	782.80	782.8	1,565.60
Bldg materials - Club Room	11.95	1.20	1.195	2.39
	41,449.78	10,768.74	4,144.98	14,913.72

NBV

31.12.21

13,967.78

5,903.50

262.45

30.76

13.82

30.62

27.72

27.46

6,262.40

9.56

26,536.06

Independent Examination Notes
East Horsley Village Hall
Period Ending 31st December 2021

Direction 1: Check whether the charity is eligible to have an independent examination

The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.

The charity is registered at the charities commission under the number 1180168 formally (1000317), the objective for the CIO is to hold the village hall for the use of the inhabitants of the parish of East Horsley in the county of Surrey without distinction of political religious or other opinions including use for meetings lectures and classes and for other forms of recreation and leisure-time.

It is managed by 7 Trustees

Key Stats

	2021	2020	15 mths 2019	2018	
2017					
Gross assets	£120,217	£135,008	£140,684	£113,850	
£113,771					
Net Assets	£106,981	£118,264	£117,539	£91,098	£94,881
Income	£87,450	£64,358	£117,619	£82,809	
£88,538					
Expenditure	£108,978	£68,661	£95,875	£86,365	£91,490

Whether a charity needs an audit or independent examination depends on its size. The trustees of smaller charities may elect for the accounts to have an independent examination rather than an audit, provided that:

- gross annual income is less than £1m; or
- an aggregate value of assets is less than £3.26m, or where the assets exceed £3.26m, gross annual income is less than £250,000.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

Conclusion:

Independent examination eligible - as income below £1m and assets below £3.26m.

Receipts and payments accounts may be used or accruals based on SORP and 2008 regulation, together with independent examination.

Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no professional or personal relationships with the trustees. We do not carry out any other professional assignments for this client.

Conclusion:

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

Direction 3: Record your independent examination.

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

1. Review of client detailed working papers, TB and reconciliations to third party evidence.
2. Review of the reconciliations of key control accounts. (bank, SL, PL)
3. Detailed review of nominal ledger for all income & expenditure accounts
4. Cross check of TB and nominal to statutory accounts

All information required for examination was available within the accounting records. No need to seek additional information.

We are qualified accountants and registered auditors with the ACCA. Engagement letters issue 25th August 2021.

Conclusion:

There were no errors that required adjustment within the accounts.
The accounts did not contain large numbers of adjusting entries

Direction 4: Plan the independent examination.

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems
- the charity's structure, its funds and how fund balances changed in the year
- the charity's activities in the year and spending and the financial risks the charity faces
-

Research carried out to understand the objectives of the charity, reviewed trustees annual return and information contained on the charities commission website.

We have obtained clients own records and requested copies of third party documents to provide verification.

The charity is registered at the charities commission under the number 1180168 formally (1000317), the objectives for the CIO is to hold the village hall for the use of the inhabitants of the parish of East Horsley in the county of surrey without distinction of political religious or other opinions including use for meetings lectures and classes and for other forms of recreation and leisure-time.

It is managed by 7 trustees

East Horsley Village Hall Trust makes provision of hall and meeting rooms on an hourly basis for a fee.

There have been no incidences in the past of error or misstatement. Staff turnover is not high.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

The accounts are maintained on Sage in house

The charity has general & restricted reserves.

Conclusion:

This is low risk charity and a basic review and simple walk through is all that is required given the limited number of transactions.

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Direction 5: Check that accounting records are kept to the required standard. The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.

Accounting records are kept on computerised Quickbooks accounting package, migrated from Sage on 1.1.21.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, performed at least annually.

All records requested were readily provided

Conclusion:

There is no evidence to suggest the accounts are in the incorrect format.

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Direction 6: Check that the accounts are consistent with the accounting records.

The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.

The Key control accounts reconcile and bank reconciliations are in evidence.

The TB agrees to the nominal ledger and statutory accounts

Income resources – £87,450 (2020: £64,358) –this comprises hire charges, interest and dividends. All income streams have seen increases in income.

The nature and scope of income has not changed year on year.

The accounts are reconcilable to the underlying records and are consistent with the booking system information.

Resources Expanded – £108,978 (2020: £68,661) - The nature and scope of the expenditure has not changed year on year. Comparatively premises maintenance has increased in line with an insurance claim received.

The accounts are reconcilable to the underlying records and are consistent with the information provided

Bank, cash & Investment Balances £91,506 (2020: £100,040) – I have verified the year end bank reconciliations to the underlying bank and investment statements provided. There were no errors.

Conclusion:

Balances on the accounts are reconcilable to the underlying records

Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

The Charity is eligible to prepare receipts and payments accounts, but has accounted for debtors, creditors, accruals and prepayments. These all agree to the underlying records there are no errors.

There is no evidence of transactions between the charity and its trustees or related parties.

Conclusion

Disclosures are correct and consistent for this charity.

Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The examiner must:

- **check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts**
- **check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts**
- **where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity**

There are no changes in accounting policies. We have verified the accounting policies disclosed are relevant, reliable, comparable and understandable.

There have been no estimates or judgments made in preparing the accounts, that have a material effect on both the financial activities and state of affairs disclosed by those accounts.

The accounts are prepared on the going concern basis. The accounts accord with the methods and principles of the applicable SORP

Brought forward balances

- Brought forward balances on these accounts in the account summary agree to the closing balances in the comparative figures.

Balance Sheet Items & Reconciliations

- Current Account – Agrees to bank
- Debtors & Creditors: agrees to reports provided

Conclusion: the balance sheet items are correct as they appear in the account summary.

Income

- There was no evidence of netting off in the accounts, where applicable accrued income was correctly dealt with.
- Income is consistent with prior years

Expenses

- All expense accounts agree to the relevant schedules
- Expenditure is consistent with prior years

Conclusion: I&E account balances are sound.

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Direction: 9 Direction 9

The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular, the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The charity is a going concern and the correct disclosures have been made. The trustees have considered GC and reported on this.

Accruals and prepayments have been calculated

The charity has sufficient resource to settle its future liabilities. There is no evidence to suggest that the charity cannot settle its liabilities as they fall due.

Conclusion:

The trustees are informed and advised by a firm of chartered accountants – the report of the trustees shows evidence of review of the accounts and future risk managements.

Direction 10 Check the form and content of the accounts.

The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- **where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or**
- **where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and**
- **if the charity is a company, check that the accounts also comply with the applicable company law requirements.**

Conclusion:

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

Evidence was provided to support the transactions in the cashbook – there is no evidence of error or misstatement.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

Direction 12 Compare the trustees' annual report with the accounts.

The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit
- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

Conclusion:

The report of the trustees contains the above information and is consistent with the underlying accounts

Direction 13 Write and sign the independent examination report.

The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters

listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
East Horsley Village Hall**

Independent examiner's report to the trustees of East Horsley Village Hall (The Charity)

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

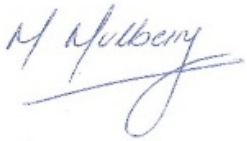
Independent examiner's statement

The charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Mark Mulberry BA (Hons) FCCA CTA

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