

**REGISTERED CHARITY NUMBER: 200200**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
LORD PIRBRIGHT'S HALL & RECREATION GROUND**

Maxwell & Co  
9 Abbey Business Park  
Monks Walk  
Farnham  
Surrey  
GU9 8HT

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

## **LORD PIRBRIGHT'S HALL & RECREATION GROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The provision of a hall and recreation ground for the inhabitants of the village of Pirbright.

##### **Significant activities**

###### **Regular Operations**

The Hall's accommodation consists of three lettable areas; a large room with a stage, a clubroom and smaller committee room. The separate annex has a meeting room, which has been used for meetings and also hired out. After inconsistent levels of hiring during 20/21 and 21/22 the use of the Hall has returned to pre Covid levels with all of our regular hirers re commencing their activities. In addition a long term hire of the Green Hut has been agreed with Mounter Fitness.

Normal weekly hires include:

Art Classes

Ballet classes (for children and adults)

Bounce exercise for adults

Country Market

Fitness and Personal Training

Pirbright W.I.

Karate Kick boxing classes for adults

Pilates classes for adults

School hire for children's physical education

Monthly / occasional hires include:

Amateur dramatic groups

Bonsai Society

Horticultural Society

Over-60s Club

Local performing arts

Special events and functions

In addition, there are normally many social activities, including family celebrations, children's birthday parties, funeral wakes and wedding receptions.

During September, parts of the Hall were painted and refurbished to enable the Green Hut to be rented out to Mounter Fitness. During December 2022, investment was made in a new hot water heating system and a Christmas tree was erected on a low roof at the rear of the Hall. New safety surfacing was installed in the playground in the Recreation Ground.

A new LPH Secretary was appointed in April 2022 who has implemented an automated booking system for the Hall and other areas. New automated locks have been installed, giving keyless entry to authorised personnel and users.

A cleaning company has been contracted to undertake all the cleaning for the Hall. The LPH Secretary, working with Acre has overhauled the Hall's Health & Safety Management, replacing all the fire extinguishers and first aid kits. A full stock check has been undertaken.

##### **Public benefit**

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## **LORD PIRBRIGHT'S HALL & RECREATION GROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Policies and Procedures**

As required in the Trust Deed and by the Audit Commission and Charity Commission, all Hall receipts and payments are banked and accounted for separately from Pirbright Parish Council's. The annual accounts are reviewed by an Independent Examiner, who prepares a report. Otherwise, the Financial Regulations adopted by the Parish Council are observed in the procedures for procurement, receiving income and making payments. Other policies regularly updated by the Parish Council also apply to the Lord Pirbright's Hall & Recreation Ground Committee and can be viewed on the website, plus price charts and hiring advice for the Hall.

The trustees have agreed to incorporate the recently completed community sports pavilion into the remit of Lord Pirbright's Hall and Recreation Ground. However, it is noted that this is subject to changes to the deed of trust being made by the charities commission. At the date of signing the accounts the application to make the change to the deed of trust had been submitted to the charities commission, but the changes have not yet been made. These accounts have been prepared on the basis that the changes will be approved.

##### **Staff**

The Parish Council employs two part-time members of staff for its work at Lord Pirbright's Hall & Recreation Ground; the Secretary (who manages the Hall hirings, invoicing and book keeping) with a caretaker who continued working on varied hours.

#### **FINANCIAL REVIEW**

##### **Financial position**

The reserves are invested in current or deposit accounts held at reputable financial institutions until such time as money is required to fund disbursements in line with the charity's objectives.

During the Covid period LPH built up reserves with a surplus of £28,075 built up over the previous two financial years. The working cash flow for the ordinary business of the hall is to be considered to be £15,000 giving LPH circa £21,403 of reserves. Of these reserves we are committed to spending circa £10,000 in committed project (asbestos removal, replacement doors, kitchen refurbishment). Allowing for this committed spend on projects gives LPH residual reserves of circa £11,500.

Over the course of the financial year a decision was made to invest in the refurbishment of the committee room, the introduction of online booking and keyless entry. This work has modernised the hall and has enabled the Green Hut to be hired on a permanent basis to Mounter Fitness. This agreement will provide an annual income of £6,000 per annum.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Lord Pirbright Hall's Governing Document is a Trust Deed, based on an indenture dated 17th May 1901, between Lord Pirbright (the donor) and Pirbright Parish Council. The deed established Pirbright Parish Council as the Managing Trustee of the charitable trust, Lord Pirbright's Hall & Recreation Ground, for the use and benefit of the Parishioners of Pirbright.

The Managing Trustee considers that the core activities are in accordance with these objectives and of benefit to the residents of Pirbright parish.

The Trust Deed states that the management, direction, control and governance of Lord Pirbright's Hall & Recreation Ground shall be vested in a special committee to be called "Lord Pirbright's Hall & Recreation Ground Committee" and consist of four elected members to be appointed by the Parish Council.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

200200

**Principal address**

Lord Pirbright's Hall  
The Green  
Pirbright  
Surrey  
GU24 0JE

**Trustees**

Pirbright Parish Council is the sole trustee of the charity. The accounts have been signed by the chairman of the councillors acting on behalf of Pirbright Parish Council.

Cllr David Woollett - Chair  
Cllr Steven Fidgett - Chair of Pirbright Parish Council  
Cllr Peter Austin  
Cllr Nic Sands

**Independent Examiner**

Hugh Maxwell FCA  
Maxwell & Co  
9 Abbey Business Park  
Monks Walk  
Farnham  
Surrey  
GU9 8HT

Approved by order of the board of trustees on 23/1/24 and signed on its behalf by:



Cllr D Woollett – Acting Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**Independent examiner's report to the trustees of Lord Pirbright's Hall & Recreation Ground**

I report to the charity trustees on my examination of the accounts of Lord Pirbright's Hall & Recreation Ground (the Trust) for the year ended 31 March 2023.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Hugh Maxwell FCA  
The Institute of Chartered Accountants in England and Wales

Maxwell & Co  
9 Abbey Business Park  
Monks Walk  
Farnham  
Surrey  
GU9 8HT

Date: ..... 26/1/2024 .....

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		357	85,651	86,008	6,668
<b>Charitable activities</b>					
LPH grants		4,330	-	4,330	20,015
Pavilion project		-	250,000	250,000	-
Other trading activities	2	42,009	-	42,009	18,831
Investment income	3	-	9	9	-
<b>Total</b>		<u>46,696</u>	<u>335,660</u>	<u>382,356</u>	<u>45,514</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
LPH Costs		54,459	-	54,459	28,127
Pavilion project		-	310	310	-
<b>Total</b>		<u>54,459</u>	<u>310</u>	<u>54,769</u>	<u>28,127</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,763)	335,350	327,587	17,387
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,364,422	6,668	1,371,090	1,353,703
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,356,659</u>	<u>342,018</u>	<u>1,698,677</u>	<u>1,371,090</u>

The notes form part of these financial statements

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,319,484	283,054	1,602,538	1,319,484
<b>CURRENT ASSETS</b>					
Debtors	9	771	16,983	17,754	1,510
Cash at bank		<u>36,404</u>	<u>41,981</u>	<u>78,385</u>	<u>50,096</u>
		37,175	58,964	96,139	51,606
<b>NET CURRENT ASSETS</b>		<u>37,175</u>	<u>58,964</u>	<u>96,139</u>	<u>51,606</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,356,659</u>	<u>342,018</u>	<u>1,698,677</u>	<u>1,371,090</u>
<b>NET ASSETS</b>		<u>1,356,659</u>	<u>342,018</u>	<u>1,698,677</u>	<u>1,371,090</u>
<b>FUNDS</b>	10				
Unrestricted funds				1,356,659	1,364,422
Restricted funds				<u>342,018</u>	<u>6,668</u>
<b>TOTAL FUNDS</b>				<u>1,698,677</u>	<u>1,371,090</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/1/24 and were signed on its behalf by:

  
D Woollett – Acting Trustee

The notes form part of these financial statements



## **LORD PIRBRIGHT'S HALL & RECREATION GROUND**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property                      -    not provided

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Hall income	<u><b>42,009</b></u>	<u><b>18,831</b></u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest received	<u><b>9</b></u>	<u><b>-</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	6,668	6,668
<b>Charitable activities</b>			
LPH grants	20,015	-	20,015
Other trading activities	<u>18,831</u>	<u>-</u>	<u>18,831</u>
<b>Total</b>	<u>38,846</u>	<u>6,668</u>	<u>45,514</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
LPH Costs	<u>28,127</u>	<u>-</u>	<u>28,127</u>
<b>NET INCOME</b>	10,719	6,668	17,387
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,353,703</u>	<u>-</u>	<u>1,353,703</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,364,422</u></u>	<u><u>6,668</u></u>	<u><u>1,371,090</u></u>

# **LORD PIRBRIGHT'S HALL & RECREATION GROUND**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **6. RESTRICTED FUNDS**

The charity has received grants and donations in respect of the pavilion project. All income and expenditure relating to the project is restricted to the funds held in the pavilion project bank accounts.

### **7. PRIOR YEAR COMPARISONS**

As gross income exceeded £250,000 in the year, the prior year figures have been restated from a receipts and payments basis to income and expenditure accounts so that comparisons can be made on accounts that have been prepared on the same basis.

### **8. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2022	1,319,484
Additions	<u>283,054</u>
At 31 March 2023	<u>1,602,538</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>1,602,538</u>
At 31 March 2022	<u>1,319,484</u>

### **9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
VAT	<u>17,754</u>	<u>1,510</u>

### **10. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,364,422	(7,763)	1,356,659
<b>Restricted funds</b>			
Pavilion Project	6,668	335,350	342,018
<b>TOTAL FUNDS</b>	<u>1,371,090</u>	<u>327,587</u>	<u>1,698,677</u>

**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,696	(54,459)	(7,763)
<b>Restricted funds</b>			
Pavilion Project	335,660	(310)	335,350
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>382,356</u>	<u>(54,769)</u>	<u>327,587</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,353,703	10,719	1,364,422
<b>Restricted funds</b>			
Pavilion Project	-	6,668	6,668
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,353,703</u>	<u>17,387</u>	<u>1,371,090</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,846	(28,127)	10,719
<b>Restricted funds</b>			
Pavilion Project	6,668	-	6,668
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,514</u>	<u>(28,127)</u>	<u>17,387</u>

# **LORD PIRBRIGHT'S HALL & RECREATION GROUND**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,353,703	2,956	1,356,659
<b>Restricted funds</b>			
Pavilion Project	-	342,018	342,018
<b>TOTAL FUNDS</b>	<u>1,353,703</u>	<u>344,974</u>	<u>1,698,677</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,542	(82,586)	2,956
<b>Restricted funds</b>			
Pavilion Project	342,328	(310)	342,018
<b>TOTAL FUNDS</b>	<u>427,870</u>	<u>(82,896)</u>	<u>344,974</u>

### **11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.



**LORD PIRBRIGHT'S HALL & RECREATION GROUND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	<u>86,007</u>	<u>6,668</u>
	86,008	6,668
<b>Other trading activities</b>		
Hall income	42,009	18,831
<b>Investment income</b>		
Bank interest received	9	-
<b>Charitable activities</b>		
Grants	<u>254,330</u>	<u>20,015</u>
<b>Total incoming resources</b>	382,356	45,514
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and admin	20,008	10,744
Repairs and maintenance	5,656	3,225
Insurance	1,753	1,664
Utilities	17,928	9,744
Project costs	<u>9,424</u>	<u>2,750</u>
	<u>54,769</u>	<u>28,127</u>
Total resources expended	<u>54,769</u>	<u>28,127</u>
<b>Net income</b>	<u><u>327,587</u></u>	<u><u>17,387</u></u>

This page does not form part of the statutory financial statements