

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales · Charity number 214550

Details

Status Registered

Legal form Other

Registered 1963-02-05

Register [View on the Charity Commission register](#)

Contact

Address Rogate Cross Cottage
Rogate
Petersfield
GU31 5HN

Phone 01730 821035

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Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION FOR THE INHABITANTS OF THE PARISH OF ROGATE FACILITIES FOR RECREATION OR LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: Provision and maintenance of village hall with recreation ground for inhabitants of the parish of Rogate.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** PARISH OF ROGATE
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£34,953	£39,049	-	-
2024-09-30	£46,153	£41,027	-	-
2023-09-30	£35,791	£29,600	-	-
2022-09-30	£43,999	£42,027	-	-
2021-09-30	£58,222	£25,226	-	-

Trustees

Name	Role	Appointed
DAVID JACK LEONARD	Chair	
JOHN ALEXANDER NOBLE		2017-07-22
Richard Paul Hatfield CBE		2023-04-22
SIMON CHARLES WARD		2017-02-16
Stephen Andrew John BERENDT		2017-07-22

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 214550

Accounts

The Rogate Village Hall & Recreation Ground Charity

Charity No. 214550

Trustees' Report and Unaudited Accounts

30 September 2025

The Rogate Village Hall & Recreation Ground Charity
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash flows	16
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	17 to 18

**The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report**

Rogate Village Hall

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 214550

Principal Office

North Street
Rogate
Petersfield
Hampshire
GU31 5BH

Trustees

The following trustees served during the year:

S. Berendt
R. Hatfield
D. Leonard
J. Noble
S. Ward

Key Management Personnel

Management Committee Chair	Simon Ward
Management Committee Vice-Chair	Simon Haarer
Management Committee Treasurer/Secretary	Richard Hatfield

Accountants

JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN

Bankers

Barclays Bank plc

Solicitors

Mackarness & Lunt

Investment Advisors

CCLA/COIF

OBJECTIVES AND ACTIVITIES

The core objectives of the Rogate Village Hall and Recreation Ground Charity (“the Charity”) are to provide a village hall and recreation facilities for the benefit of Rogate’s inhabitants.

The Rogate Village Hall & Recreation Ground Charity Trustees Annual Report

The Hall has continued to host a variety of village events, including the well-attended “pop-up” lunch, children’s parties, weddings, and wakes, as well as activities ranging from Yoga to Scottish dancing. In a notable first, the hall was packed on 6 June when it was the venue for an edition of the BBC’s Any Questions programme.

The recreation ground continues to play a vital role in the community, being regularly used by football teams of all ages and both genders and by residents using the children’s play area, the gym facilities, or simply enjoying the open space with their families. This summer, an open-air film night was held, although regrettably the weather was distinctly unseasonal.

The Hall is designated as a “warm space” for the community in the event of a prolonged power cut and the stand-by generator - fully funded by a grant from Scottish and Southern Electricity Networks (SSEN) and supported by the Parish Council - was successfully installed and tested.

The Charity has also continued to maintain and improve the buildings. This year has, amongst other things, seen the refurbishment of the former Youth Club Room, the upgrading of some kitchen equipment, and the installation of security CCTV cameras. This year has also, sadly, seen the retirement of Fred Fosberry, who looked after the recreation ground so well, for so long. A new contractor has now taken on this responsibility, and we have also invested in a “gang” mower to make it easier to maintain the pitches and installed new barriers and lockable gates to help keep vehicles off the grass.

The Trustees are deeply grateful to all the volunteers who contribute their time and energy, with special thanks to the Management Committee. Without their initiative, vigilance, and many hours of unpaid work the Hall could hardly continue to operate as it now does.

FINANCIAL REVIEW

The Charity remains financially sound. The rent from Hall Cottage – once the caretaker’s residence – plays a vital part in allowing us to keep hire charges at an affordable level, with discounts for local users, since income from the Hall and Recreation Ground does not fully cover their operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Rogate Village Hall and Recreation Ground Charity (“the Charity”) is a Registered Charity, Number 214550 and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949, and a Charity Commission Scheme of Arrangement dated 7th January 1981. Day-to-day management of the facilities is carried out by a Management Committee on behalf of the Trustees. The financial statements shown on pages 5 and 6 have been prepared in accordance with the Statement of Recommended Practice (SORP) for charities. Unrestricted funds relate to the operating activities of the Management Committee, while all other funds are designated and explained further in Note 14 to the Accounts.

Statement of trustees' responsibilities in relation to the financial statements

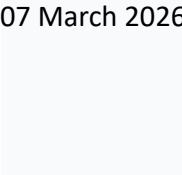
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report**

Signed on behalf of the charity's trustees

D. Leonard
Trustee
07 March 2026



The Rogate Village Hall & Recreation Ground Charity

Independent Examiners Report

Independent Examiner's Report to the trustees of The Rogate Village Hall & Recreation Ground Charity

I report to the trustees on my examination of the financial statements of The Rogate Village Hall & Recreation Ground Charity for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jan Buckettt
JMB Accounting Ltd
10 London Road
Liphook
Hampshire

GU30 7AN

March 2026

The Rogate Village Hall & Recreation Ground Charity
Statement of Financial Activities
for the year ended 30 September 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	-	-	414
Charitable activities	4	30,814	30,814	34,788
Other trading activities	5	745	745	1,090
Investments	6	2,894	2,894	3,108
Other	7	500	500	6,753
Total		34,953	34,953	46,153
Expenditure on:				
Charitable activities	8	37,058	37,058	22,333
Other	9	1,991	1,991	18,694
Total		39,049	39,049	41,027
Net (losses)/gains on investments		(729)	(729)	1,470
Net (expenditure)/income		(4,825)	(4,825)	6,596
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(4,825)	(4,825)	6,596
Other gains and losses				
Gains on revaluation of fixed assets		1,378	1,378	2,963
Net movement in funds		(3,447)	(3,447)	9,559
Reconciliation of funds:				
Total funds brought forward		590,516	590,516	580,957
Total funds carried forward		587,069	587,069	590,516

**The Rogate Village Hall & Recreation Ground Charity
Balance Sheet**

at 30 September 2025

Charity No. 214550

		2025	2024
		£	£
Fixed assets			
Investments	11	506,248	505,599
		<u>506,248</u>	<u>505,599</u>
Current assets			
Debtors	12	3,039	4,560
Cash at bank and in hand		83,776	81,913
		<u>86,815</u>	<u>86,473</u>
Creditors: Amount falling due within one year	13	(5,994)	(1,556)
Net current assets		80,821	84,917
Total assets less current liabilities		<u>587,069</u>	<u>590,516</u>
Net assets excluding pension asset or liability		587,069	590,516
Total net assets		<u><u>587,069</u></u>	<u><u>590,516</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		119,750	123,846
Designated funds		23,028	23,028
		<u>142,778</u>	<u>146,874</u>
Reserves	14		
Revaluation reserve		444,291	443,642
		<u>444,291</u>	<u>443,642</u>
Total funds		<u><u>587,069</u></u>	<u><u>590,516</u></u>

Approved by the trustees on 05 March 2026

And signed on their behalf by:

D. Leonard
Trustee
05 March 2026

The Rogate Village Hall & Recreation Ground Charity

Notes to the Accounts

for the year ended 30 September 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Rogate Village Hall & Recreation Ground Charity

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	414	414
Charitable activities	34,788	34,788
Other trading activities	1,090	1,090
Investments	3,108	3,108
Other	6,753	6,753
Total	<u>46,153</u>	<u>46,153</u>
Expenditure on:		
Charitable activities	22,333	22,333
Other	18,694	18,694
Total	<u>41,027</u>	<u>41,027</u>
Net gains on investments	1,470	1,470
Net income	<u>6,596</u>	<u>6,596</u>
Net income before other gains/(losses)	6,596	6,596
Other gains and losses:		
Gains on revaluation of fixed assets	2,963	2,963
Net movement in funds	<u>9,559</u>	<u>9,559</u>
Reconciliation of funds:		
Total funds brought forward	580,957	580,957
Total funds carried forward	<u><u>590,516</u></u>	<u><u>590,516</u></u>

3 Income from donations and legacies

	Total 2025 £	Total 2024 £
General donations	-	414
	<u>-</u>	<u>414</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Hall	14,996	14,996	15,629
Recreation Ground	3,435	3,435	4,350
Hall Cottage	12,383	12,383	14,809
	<u>30,814</u>	<u>30,814</u>	<u>34,788</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

5 Income from other trading activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Other Rental/Fees	745	745	1,090
	<u>745</u>	<u>745</u>	<u>1,090</u>

6 Income from investments

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Interest Received	2,425	2,425	2,650
Dividend Income	469	469	458
	<u>2,894</u>	<u>2,894</u>	<u>3,108</u>

7 Other income

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Bank Compensation	-	-	625
Generator Project	-	-	6,128
Security Project	500	500	-
	<u>500</u>	<u>500</u>	<u>6,753</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Hall	24,471	24,471	15,751
Recreation Ground	9,809	9,809	2,341
Hall Cottage	1,794	1,794	3,221
<i>Governance costs</i>			
Accountancy & Ind. Exam	984	984	1,020
	<u>37,058</u>	<u>37,058</u>	<u>22,333</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

9 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Generator Project	1,739	1,739	3,035
Solar Panels	-	-	12,051
Employee costs	-	-	3,022
Legal and professional costs	252	252	586
	<u>1,991</u>	<u>1,991</u>	<u>18,694</u>

10 Staff costs

	2025	2024
	£	£
Salaries and wages	-	3,022
	<u>-</u>	<u>3,022</u>

No employee received emoluments in excess of £60,000.

11 Investments

	Freehold	Other	
	Investment	investments	
	Property	- Listed	Total
	£	£	£
Cost or revaluation			
At 1 October 2024	488,702	16,897	505,599
Revaluation	1,378	(729)	649
At 30 September 2025	<u>490,080</u>	<u>16,168</u>	<u>506,248</u>
Net book values			
At 30 September 2025	<u>490,080</u>	<u>16,168</u>	<u>506,248</u>
At 30 September 2024	<u>488,702</u>	<u>16,897</u>	<u>505,599</u>

12 Debtors

	2025	2024
	£	£
Trade debtors	926	2,633
Other debtors	-	94
Prepayments and accrued income	2,113	1,833
	<u>3,039</u>	<u>4,560</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	2,993	456
Accruals	984	870
Deferred income	2,017	230
	<u>5,994</u>	<u>1,556</u>

14 Movement in funds

	At 1 October 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	123,846	34,953	(39,049)	119,750
Designated funds:				
Marquee fund	1,018	-	-	1,018
Pavilion fund	500	-	-	500
Trustees' contingency reserve fund	21,510	-	-	21,510
<i>Total</i>	<u>23,028</u>	<u>-</u>	<u>-</u>	<u>23,028</u>
Revaluation Reserves:				
Revaluation fund	443,642	649		444,291
<i>Total revaluation reserves</i>	<u>443,642</u>	<u>649</u>		<u>444,291</u>
Total funds	<u>590,516</u>	<u>35,602</u>	<u>(39,049)</u>	<u>587,069</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:

Marquee fund For the renovation & repair of the marquee

Pavilion fund For the renovation & repair of the pavilion

Trustees' contingency
reserve fund

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Investments	490,080	16,168	506,248
Net current assets	70,402	10,419	80,821
	<u>560,482</u>	<u>26,587</u>	<u>587,069</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

16 Reconciliation of net debt

	At 1 October	Cash flows	At 30
	2024		September
	£	£	2025
			£
Cash and cash equivalents	81,913	1,863	83,776
	<hr/>	<hr/>	<hr/>
	81,913	1,863	83,776
Net debt	<hr/>	<hr/>	<hr/>
	81,913	1,863	83,776

The Rogate Village Hall & Recreation Ground Charity
Statement of Cash flows
for the year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(3,447)	9,559
Adjustments for:		
Dividends, interest and rents from investments	(3,394)	(9,861)
Decrease/(Increase) in trade and other receivables	1,521	(758)
Increase in trade and other payables	4,438	166
Net cash used in operating activities	<u>(882)</u>	<u>(894)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,394	9,861
Net cash from investing activities	<u>3,394</u>	<u>9,861</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	2,512	8,967
Cash and cash equivalents at the beginning of the year	81,913	77,379
Cash and cash equivalents at the end of the year	<u>84,425</u>	<u>86,346</u>
Components of cash and cash equivalents		
Cash and bank balances	83,776	81,913
	<u>83,776</u>	<u>81,913</u>

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities
for the year ended 30 September 2025

	Unrestricted		
	funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Donations and legacies			
General donations	-	-	414
	-	-	414
Charitable activities			
Hall	14,996	14,996	15,629
Recreation Ground	3,435	3,435	4,350
Hall Cottage	12,383	12,383	14,809
	30,814	30,814	34,788
Other trading activities			
Other Rental/Fees	745	745	1,090
	745	745	1,090
Investments			
Interest Received	2,425	2,425	2,650
Dividend Income	469	469	458
	2,894	2,894	3,108
Other			
Bank Compensation	-	-	625
Generator Project	-	-	6,128
Security Project	500	500	-
	500	500	6,753
Total income and endowments	34,953	34,953	46,153
Expenditure on:			
Charitable activities			
Hall	24,471	24,471	15,751
Recreation Ground	9,809	9,809	2,341
Hall Cottage	1,794	1,794	3,221
	36,074	36,074	21,313
Governance costs			
Accountancy & Ind. Exam	984	984	1,020
	984	984	1,020
Total of expenditure on charitable activities	37,058	37,058	22,333
Other expenditure			
Generator Project	1,739	1,739	3,035
Solar Panels	-	-	12,051
	1,739	1,739	15,086
Salaries/wages	-	-	3,022
	-	-	3,022

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities

Legal and professional costs			
Accountancy and bookkeeping	252	252	586
	<u>252</u>	<u>252</u>	<u>586</u>
Total of expenditure of other costs	<u>1,991</u>	<u>1,991</u>	<u>18,694</u>
Total expenditure	39,049	39,049	41,027
Net gains on investments	(729)	(729)	1,470
	<u>(4,825)</u>	<u>(4,825)</u>	<u>6,596</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(4,825)</u>	<u>(4,825)</u>	<u>6,596</u>
Other recognised gains and losses			
Gains on revaluation of fixed assets	1,378	1,378	2,963
Other Gains	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(3,447)</u>	<u>(3,447)</u>	<u>9,559</u>
Reconciliation of funds:			
Total funds brought forward	590,516	590,516	580,957
Total funds carried forward	<u>587,069</u>	<u>587,069</u>	<u>590,516</u>

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 214550

Accounts

The Rogate Village Hall & Recreation Ground Charity

Charity No. 214550

Trustees' Report and Unaudited Accounts

30 September 2024

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Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7

The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report

Rogate Village Hall

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 214550

Principal Office

North Street

Rogate

Petersfield

Hampshire

GU31 5BH

Trustees

The following trustees served during the year:

S. Berendt

R. Hatfield

C. Jones-Parry (Resigned 1 May 2024)

D. Leonard

J. Noble

S. Ward

Key Management Committee Personnel

Chair

David Leonard

Treasurer & Secretary

Richard Hatfield

Vice-Chair

Simon Haarer

Accountants

JMB Accounting Ltd

10 London Road

Liphook

Hampshire

GU30 7AN

Bankers

Barclays Bank plc

Solicitors

Mackarness & Lunt

Investment Advisors

CCLA/COIF

OBJECTIVES AND ACTIVITIES

The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day-to-day management of which is carried out by the Management Committee on behalf of the Trustees. In reviewing these and future activities, the Trustees have considered the Commission's guidance on public benefit to ensure that as many residents as possible can benefit from the facilities provided by the Charity. The attached financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (effective 1st January 2019). The items shown on the unrestricted funds relate to the operating activities of the Management Committee. All other funds are designated and are detailed in Note 14 to the accounts.

A hundred years after its opening, the Hall continues to play a central role in the Rogate community with a regular local playgroup and Lunch Club, and has been well used for a wide range of other activities from village events and local societies to children's parties and weddings. During the year the Charity has continued to ensure that the Hall's facilities continue to meet modern standards and, as foreshadowed in last year's report, has installed solar panels to make the Hall more sustainable and reduce running costs. The Charity has also joined with the Parish Council by acquiring an emergency generator, funded entirely by a generous community grant from Scottish and Southern Electricity Networks, to ensure that the Hall can be used by the community as a 'warm space' in the event of a prolonged power outage.

The recreation ground and its children's play area also remain popular with both locals and people from further afield, and we are very pleased that the last year has not only seen the return of regular football, played by both men and women's teams, but also the occasional cricket match.

The rental from Hall Cottage, originally the caretaker's residence, continues to make an important contribution towards the cost of running and maintaining the Hall and the Recreation Ground.

The Trustees are grateful to all the volunteers, especially the Management committee, who have given their time and energy during the year to ensure that the hall and recreation ground continues to play such an important part in village life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity (Number 214550) and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949 and a Charity Commission Scheme of Arrangement dated 7th January 1981.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

D. Leonard

Trustee

12 April 2025

The Rogate Village Hall & Recreation Ground Charity
Independent Examiners Report

Independent Examiner's Report to the trustees of The Rogate Village Hall & Recreation Ground Charity

I report to the trustees on my examination of the financial statements of The Rogate Village Hall & Recreation Ground Charity for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jan Buckettt
JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN
12 April 2025

The Rogate Village Hall & Recreation Ground Charity
Statement of Financial Activities
for the year ended 30 September 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	414	414	279
Charitable activities	4	34,788	34,788	32,920
Other trading activities	5	1,090	1,090	875
Investments	6	3,108	3,108	1,717
Other	7	6,753	6,753	-
Total		46,153	46,153	35,791
Expenditure on:				
Charitable activities	8	22,333	22,333	20,875
Other	9	18,694	18,694	8,725
Total		41,027	41,027	29,600
Net gains on investments		1,470	1,470	222
Net income		6,596	6,596	6,413
Transfers between funds		-	-	-
Net income before other gains/(losses)		6,596	6,596	6,413
Other gains and losses				
Gains/(Losses) on revaluation of fixed assets		2,963	2,963	(14,261)
Net movement in funds		9,559	9,559	(7,848)
Reconciliation of funds:				
Total funds brought forward		580,957	580,957	588,805
Total funds carried forward		590,516	590,516	580,957

The Rogate Village Hall & Recreation Ground Charity
Balance Sheet

at 30 September 2024

Charity No. 214550		2024 £	2023 £
Fixed assets			
Investments	11	505,599	501,166
		<u>505,599</u>	<u>501,166</u>
Current assets			
Debtors	12	4,560	3,802
Cash at bank and in hand		81,913	77,379
		<u>86,473</u>	<u>81,181</u>
Creditors: Amount falling due within one year	13	(1,556)	(1,390)
Net current assets		<u>84,917</u>	<u>79,791</u>
Total assets less current liabilities		<u>590,516</u>	<u>580,957</u>
Net assets excluding pension asset or liability		<u>590,516</u>	<u>580,957</u>
Total net assets		<u><u>590,516</u></u>	<u><u>580,957</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		123,846	118,720
Designated funds		23,028	23,028
		<u>146,874</u>	<u>141,748</u>
Reserves	14		
Revaluation reserve		443,642	439,209
		<u>443,642</u>	<u>439,209</u>
Total funds		<u><u>590,516</u></u>	<u><u>580,957</u></u>

Approved by the trustees on 12 April 2025

And signed on their behalf by:

D. Leonard
Trustee
12 April 2025

for the year ended 30 September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	279	279
Charitable activities	32,920	32,920
Other trading activities	875	875
Investments	1,717	1,717
Total	<u>35,791</u>	<u>35,791</u>
Expenditure on:		
Charitable activities	20,875	20,875
Other	8,725	8,725
Total	<u>29,600</u>	<u>29,600</u>
Net gains on investments	222	222
Net income	<u>6,413</u>	<u>6,413</u>
Net income before other gains/(losses)	6,413	6,413
Other gains and losses:		
Gains on revaluation of fixed assets	(14,261)	(14,261)
Net movement in funds	<u>(7,848)</u>	<u>(7,848)</u>
Reconciliation of funds:		
Total funds brought forward	588,805	588,805
Total funds carried forward	<u><u>580,957</u></u>	<u><u>580,957</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
General donations	414	414	279
	<u>414</u>	<u>414</u>	<u>279</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Hall	15,629	15,629	18,786
Recreation Ground	4,350	4,350	2,572
Hall Cottage	14,809	14,809	11,053
Coronation	-	-	509
	<u>34,788</u>	<u>34,788</u>	<u>32,920</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Other Rental/Fees	1,090	1,090	875
	<u>1,090</u>	<u>1,090</u>	<u>875</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest Received	2,650	2,650	1,263
Dividend Income	458	458	454
	<u>3,108</u>	<u>3,108</u>	<u>1,717</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank Compensation	625	625	-
Generator Project	6,128	6,128	-
	<u>6,753</u>	<u>6,753</u>	<u>-</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Hall	15,751	15,751	13,229
Recreation Ground	2,341	2,341	2,872
Hall Cottage	3,221	3,221	3,556
Coronation	-	-	588
<i>Governance costs</i>			
Accountancy & Ind. Exam	1,020	1,020	630
	<u>22,333</u>	<u>22,333</u>	<u>20,875</u>

9 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Generator Project	3,035	3,035	-
Ventilation Tower	-	-	1,904
Solar Panels	12,051	12,051	823
Other interest payable	-	-	1
Employee costs	3,022	3,022	5,092
Legal and professional costs	586	586	905
	<u>18,694</u>	<u>18,694</u>	<u>8,725</u>

10 Staff costs

	2024	2023
Salaries and wages	<u>3,022</u>	<u>5,092</u>
	<u>3,022</u>	<u>5,092</u>

No employee received emoluments in excess of £60,000.

11 Investments

	Freehold Investment Property	Other investments - Listed	Total
	£	£	£
Cost or revaluation			
At 1 October 2023	485,739	15,427	501,166
Revaluation	2,963	1,470	4,433
At 30 September 2024	<u>488,702</u>	<u>16,897</u>	<u>505,599</u>
Net book values			
At 30 September 2024	<u>488,702</u>	<u>16,897</u>	<u>505,599</u>
At 30 September 2023	<u>485,739</u>	<u>15,427</u>	<u>501,166</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

12 Debtors

	2024	2023
	£	£
Trade debtors	2,633	1,190
Other debtors	94	269
Prepayments and accrued income	1,833	2,343
	<u>4,560</u>	<u>3,802</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	456	270
Accruals	870	720
Deferred income	230	400
	<u>1,556</u>	<u>1,390</u>

14 Movement in funds

	At 1 October 2023	Incoming resources (including other gains or losses)	Resources expended	At 30 September 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	118,720	46,153	(41,027)	123,846
Designated funds:				
Marquee fund	1,018	-	-	1,018
Pavilion fund	500	-	-	500
Trustees' contingency reserve fund	21,510	-	-	21,510
<i>Total</i>	<u>23,028</u>	<u>-</u>	<u>-</u>	<u>23,028</u>
Revaluation Reserves:				
Revaluation fund	439,209	4,433		443,642
<i>Total revaluation reserves</i>	<u>439,209</u>	<u>4,433</u>		<u>443,642</u>
Total funds	<u>580,957</u>	<u>50,586</u>	<u>(41,027)</u>	<u>590,516</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:

Marquee fund For the renovation & repair of the marquee

Pavilion fund For the renovation & repair of the pavilion

Trustees' contingency
reserve fund

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Investments	488,702	16,897	505,599
Net current assets	75,332	9,585	84,917
	<u>564,034</u>	<u>26,482</u>	<u>590,516</u>

16 Reconciliation of net debt

	At 1 October 2023	Cash flows	At 30 September 2024
	£	£	£
Cash and cash equivalents	77,379	4,534	81,913
	<u>77,379</u>	<u>4,534</u>	<u>81,913</u>
Net debt	<u>77,379</u>	<u>4,534</u>	<u>81,913</u>

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities
for the year ended 30 September 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
General donations	414	414	279
	<u>414</u>	<u>414</u>	<u>279</u>
Charitable activities			
Hall	15,629	15,629	18,786
Recreation Ground	4,350	4,350	2,572
Hall Cottage	14,809	14,809	11,053
Coronation	-	-	509
	<u>34,788</u>	<u>34,788</u>	<u>32,920</u>
Other trading activities			
Other Rental/Fees	1,090	1,090	875
	<u>1,090</u>	<u>1,090</u>	<u>875</u>
Investments			
Interest Received	2,650	2,650	1,263
Dividend Income	458	458	454
	<u>3,108</u>	<u>3,108</u>	<u>1,717</u>
Other			
Bank Compensation	625	625	-
Generator Project	6,128	6,128	-
	<u>6,753</u>	<u>6,753</u>	<u>-</u>
Total income and endowments	46,153	46,153	35,791
Expenditure on:			
Charitable activities			
Hall	15,751	15,751	13,229
Recreation Ground	2,341	2,341	2,872
Hall Cottage	3,221	3,221	3,556
Coronation	-	-	588
	<u>21,313</u>	<u>21,313</u>	<u>20,245</u>
Governance costs			
Accountancy & Ind. Exam	1,020	1,020	630
	<u>1,020</u>	<u>1,020</u>	<u>630</u>
Total of expenditure on charitable activities	22,333	22,333	20,875
Other expenditure			
Generator Project	3,035	3,035	-
Ventilation Tower	-	-	1,904
Solar Panels	12,051	12,051	823
Other interest payable	-	-	1
	<u>15,086</u>	<u>15,086</u>	<u>2,728</u>

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities

Employee costs			
Salaries/wages	3,022	3,022	5,092
	<u>3,022</u>	<u>3,022</u>	<u>5,092</u>
Legal and professional costs			
Accountancy and bookkeeping	586	586	905
	<u>586</u>	<u>586</u>	<u>905</u>
Total of expenditure of other costs	<u>18,694</u>	<u>18,694</u>	<u>8,725</u>
Total expenditure	41,027	41,027	29,600
Net gains on investments	1,470	1,470	222
Net income	<u>6,596</u>	<u>6,596</u>	<u>6,413</u>
Net income before other gains/(losses)	6,596	6,596	6,413
Other recognised gains and losses			
Gains/(Losses) on revaluation of fixed assets	2,963	2,963	(14,261)
Other Gains	-	-	-
Net movement in funds	<u>9,559</u>	<u>9,559</u>	<u>(7,848)</u>
Reconciliation of funds:			
Total funds brought forward	580,957	580,957	588,805
Total funds carried forward	<u>590,516</u>	<u>590,516</u>	<u>580,957</u>

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 214550

Accounts

The Rogate Village Hall & Recreation Ground Charity

Charity No. 214550

Trustees' Report and Unaudited Accounts

30 September 2023

The Rogate Village Hall & Recreation Ground Charity
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7

**The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 214550

Principal Office

North Street
Rogate
Petersfield
Hampshire
GU31 5BH

Trustees

The following trustees served during the year:

D. Leonard (Chair)
R. Hatfield (Treasurer)
S. Ward (Secretary)
C. Jones-Parry
J. Noble
S. Berendt

Key Management Committee Personnel

Chair/Secretary	David Leonard
Treasurer	Richard Hatfield
Vice-Chair	Simon Haarer

Accountants

JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN

Bankers

Barclays Bank plc

Solicitors

Mackarness & Lunt

Investment Advisors

CCLA/COIF

The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day-to-day management of which is carried out by the Management Committee on behalf of the Trustees. In reviewing these and future activities, the Trustees have considered the Commission's guidance on public benefit to ensure that as many residents as possible can benefit from the facilities provided by the Charity. The attached financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (effective 1st January 2019). The items shown on the unrestricted funds relate to the operating activities of the Management Committee. All other funds are designated and are detailed in Note 14 to the accounts.

The Charity's activities during 2022 and 2023 were not affected by COVID restrictions and no COVID grants were received. Hall lettings broadly returned to pre-pandemic levels and the recreation ground has seen a welcome return of some organised football. Hall Cottage has also continued to provide an important revenue stream to support the Hall and other facilities. This has been particularly important during a period when increased inflation has caused a significant rise in the costs of running and maintaining the Hall and recreation ground. During the year the Charity has made a number of improvements to ensure facilities in the Hall meet modern standards and has installed smart heating thermostats and initiated a project to install solar panels to reduce running costs and make the Hall more environmentally sustainable. The Charity has also joined with the Parish Council to ensure that the Hall can be used by the community as a 'warm space' in the event of a prolonged power outage. This will be taken forward in the coming year with the provision of a generator. The Trustees would like to thank everyone who has given their time and energy during the year, especially the Management Committee, to ensure that the hall and recreation ground continue to offer Rogate vital venues and facilities for a wide range of local recreations and other activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity (Number 214550) and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949 and a Charity Commission Scheme of Arrangement dated 7th January 1981.

Statement of trustees' responsibilities in relation to the financial statements

The Charity Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Charity's Trustees



D. Leonard
Chair

16 February 2024

**The Rogate Village Hall & Recreation Ground Charity
Independent Examiners Report**

Independent Examiner's Report to the trustees of The Rogate Village Hall & Recreation Ground Charity

I report to the trustees on my examination of the financial statements of The Rogate Village Hall & Recreation Ground Charity for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jan Buckett
JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN
16 February 2024

The Rogate Village Hall & Recreation Ground Charity
Statement of Financial Activities
for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	2	279	279	700
Charitable activities	3	32,920	32,920	38,530
Other trading activities	4	875	875	1,520
Investments	5	1,717	1,717	582
Other	6	-	-	2,667
Total		35,791	35,791	43,999
Expenditure on:				
Charitable activities	7	20,875	20,875	34,911
Other	8	8,725	8,725	7,116
Total		29,600	29,600	42,027
Net gains/(losses) on investments		222	222	(970)
Net income		6,413	6,413	1,002
Transfers between funds		-	-	-
Net income before other gains/(losses)		6,413	6,413	1,002
Other gains and losses				
Unrealised (Losses)/Gains on revaluation of fixed assets		(14,261)	(14,261)	453,248
Net movement in funds		(7,848)	(7,848)	454,250
Reconciliation of funds:				
Total funds brought forward		588,805	588,805	134,555
Total funds carried forward		580,957	580,957	588,805

**The Rogate Village Hall & Recreation Ground Charity
Balance Sheet**

at 30 September 2023

Charity No. 214550

		2023 £	2022 £
Fixed assets			
Investments	10	501,166	515,205
		<u>501,166</u>	<u>515,205</u>
Current assets			
Debtors	11	3,802	2,289
Cash at bank and in hand		77,379	74,879
		<u>81,181</u>	<u>77,168</u>
Creditors: Amount falling due within one year	12	(1,390)	(3,568)
Net current assets		79,791	73,600
Total assets less current liabilities		580,957	588,805
Net assets excluding pension asset or liability		<u>580,957</u>	<u>588,805</u>
Total net assets		<u>580,957</u>	<u>588,805</u>
The funds of the charity:			
Unrestricted funds	13		
General funds		118,720	112,353
Designated funds		23,028	23,204
		<u>141,748</u>	<u>135,557</u>
Reserves	13		
Revaluation reserve		439,209	453,248
		<u>439,209</u>	<u>453,248</u>
Total funds		<u>580,957</u>	<u>588,805</u>

Approved by the trustees on 16 February 2024

And signed on their behalf by:



D. Leonard

Chair

16 February 2024

The Rogate Village Hall & Recreation Ground Charity

Notes to the Accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Rogate Village Hall & Recreation Ground Charity

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total	Total
		2023	2022
	£	£	£
General donations	279	279	700
	<u>279</u>	<u>279</u>	<u>700</u>

3 Income from charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Hall	18,786	18,786	18,040
Recreation Ground	2,572	2,572	1,236
Hall Cottage	11,053	11,053	14,400
Coronation/Jubilee	509	509	4,854
	<u>32,920</u>	<u>32,920</u>	<u>38,530</u>

4 Income from other trading activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Other Rental/Fees	875	875	1,520
	<u>875</u>	<u>875</u>	<u>1,520</u>

5 Income from investments

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Interest Received	1,263	1,263	131
Dividend Income	454	454	451
	<u>1,717</u>	<u>1,717</u>	<u>582</u>

6 Other income

	Total	Total
	2023	2022
	£	£
Covid-19 grant income	-	2,667
	<u>-</u>	<u>2,667</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Hall	13,229	13,229	26,567
Recreation Ground	2,872	2,872	2,194
Hall Cottage	3,556	3,556	1,935
Coronation/Jubilee	588	588	3,495
<i>Governance costs</i>			
Accountancy & Ind. Exam	630	630	720
	<u>20,875</u>	<u>20,875</u>	<u>34,911</u>

8 Other expenditure

	Unrestricted	Total	Total
	£	2023	2022
	£	£	£
Resurfacing of tennis court	-	-	3,000
Ventilation Tower	1,904	1,904	-
Solar Panels	823	823	-
Other interest payable	1	1	-
Employee costs	5,092	5,092	3,916
Legal and professional costs	905	905	200
	<u>8,725</u>	<u>8,725</u>	<u>7,116</u>

9 Staff costs

	2023	2022
Salaries and wages	<u>5,092</u>	<u>3,916</u>
	<u>5,092</u>	<u>3,916</u>

No employee received emoluments in excess of £60,000.

10 Investments

	Freehold Investment Property £	Other investments - Listed £	Total £
Cost or revaluation			
At 1 October 2022	500,000	15,205	515,205
Revaluation	(14,261)	222	(14,039)
At 30 September 2023	<u>485,739</u>	<u>15,427</u>	<u>501,166</u>
Net book values			
At 30 September 2023	<u>485,739</u>	<u>15,427</u>	<u>501,166</u>
At 30 September 2022	<u>500,000</u>	<u>15,205</u>	<u>515,205</u>

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

11 Debtors

	2023	2022
	£	£
Trade debtors	1,190	918
Other debtors	269	-
Prepayments and accrued income	2,343	1,371
	<u>3,802</u>	<u>2,289</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	270	1,171
Accruals	720	929
Deferred income	400	1,468
	<u>1,390</u>	<u>3,568</u>

13 Movement in funds

	At 1 October 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2023 £
Unrestricted funds:				
General funds	112,353	35,337	(28,970)	118,720
Designated funds:				
Marquee fund	1,018	-	-	1,018
Pavilion fund	500	-	-	500
Trustees' contingency reserve fund	21,686	454	(630)	21,510
<i>Total Designated funds</i>	<u>23,204</u>	<u>454</u>	<u>(630)</u>	<u>23,028</u>
Revaluation Reserves:				
Revaluation fund	453,248	(14,039)		439,209
<i>Total revaluation reserves</i>	<u>453,248</u>	<u>(14,039)</u>		<u>439,209</u>
Total funds	<u>588,805</u>	<u>21,752</u>	<u>(29,600)</u>	<u>580,957</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:

Marquee fund For the renovation & repair of the marquee

Pavilion fund For the renovation & repair of the pavilion

Trustees' contingency
reserve fund

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Investments	485,739	15,427	501,166
Net current assets	71,018	8,773	79,791
	<u>556,757</u>	<u>24,200</u>	<u>580,957</u>

15 Reconciliation of net debt

	At 1 October 2022	Cash flows	At 30 September 2023
	£	£	£
Cash and cash equivalents	74,879	2,500	77,379
	<u>74,879</u>	<u>2,500</u>	<u>77,379</u>
Net debt	<u>74,879</u>	<u>2,500</u>	<u>77,379</u>

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 214550

Accounts

**THE ROGATE VILLAGE HALL
AND
RECREATION GROUND CHARITY**
Registered Charity Number 214550

**Trustees' Report
and Unaudited
Financial Statements**

For the Year Ended 30th September 2022

**THE ROGATE VILLAGE HALL
AND
RECREATION GROUND CHARITY**
Registered Charity Number 214550

Contents:

Administrative information	Page 1
Trustees' Report	Page 2
Independent Examiner's report	Page 3
Statement of Financial Activities	Page 4
Balance Sheet	Page 5
Notes to the accounts	Pages 6-8

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

NORTH STREET
ROGATE
PETERSFIELD
HAMPSHIRE
GU31 5BH

Registered Charity No. 214550

Trustees

David Leonard	Chairman
Simon Ward	Secretary
Christopher Jones-Parry	
Stephen Berendt	
John Noble	

Management Committee

Susi Batty	Chair (resigned 18th October 2022)
Brian Allison	Vice-Chairman
Mairi Rennie	Hon. Secretary
Melinda Buckland	Hon. Treasurer (resigned 21st November 2022)
Peter Brown	
Richard Hatfield	Acting Hon. Treasurer (appointed 21st November 2022)
Tony Taylor	
Simon Haarer	(appointed June 2022)
Nick Heasman	(appointed June 2022)

Professionals

Bankers	Barclays Bank plc
Investment Managers	CCLA/COIF
Accountants	JMB Accounting Ltd
Solicitors	Mackarness & Lunt, Petersfield
Insurers	Allied Westminster (Insurance Services) Ltd
Independent Examiner	JMB Accounting Ltd

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees' Report
For the Year Ended 30 September 2022

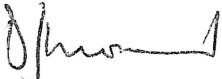
The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity (Number 214550) and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949 and a Charity Commission Scheme of Arrangement dated 7th January 1981.

The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day-to-day management of which is carried out by the Management Committee on behalf of the Trustees. In reviewing these and future activities the Trustees have considered the Commission's guidance on public benefit to ensure that as many residents as possible can benefit from the facilities provided by the Charity.

The attached financial statements shown on pages 4 to 5 have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (effective 1st January 2015). The items shown under Unrestricted Funds relate to the operating activities of the Management Committee. All other funds are Designated and are detailed in Note 5 to the Accounts.

Both 2020 and 2021 income were inflated by Covid Recovery Grants, which largely ceased in 2022. This compensated in large degree for the loss of lettings income due to the Covid pandemic. Nevertheless, the effects of Covid hung over into 2022, so the modest surplus achieved was quite encouraging. Our new Accountants have recommended that we treat Hall Cottage as an investment property, and as such it has significantly affected the Balance Sheet. However, it does not represent any increase in the resources we can draw upon.

The Trustees would like to thank all those who generously gave their time and talents during the year, especially the Management Committee, to operating our Village Hall and Recreation Ground.

Signed


David Leonard
Chairman of Trustees

Dated
22 April 2023

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Independent Examiner's Report
For the Year Ended 30 September 2022

I report to the charity trustees on my examination of the accounts of the Charity ('the Trust') for the year ended 30th September 2022.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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.

Signed: *Jan Buckett*

Dated: 24 Feb 2023

Name: Jan Buckett
JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Statement of Financial Activities
For the Year Ended 30th September 2022

Notes	Unrestricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
Incoming Resources				
<i>Income from lettings & hires</i>				
Hall Lettings	18,040		18,040	8,649
Recreation Ground hire	1,236		1,236	1,741
Jubilee income	4,854		4,854	-
Hall Cottage rental	14,400		14,400	13,166
Other rentals/fees	1,520		1,520	934
Covid grants	2,667		2,667	33,094
Donations	700		700	200
Dividends & Bank Interest receivable	131	451	582	438
Total Incoming Resources	43,548	451	43,999	58,222
Resources Expended				
Charitable Expenditure				
Staffing costs	3,916		3,916	3,166
Other hall expenditure	26,567		26,567	17,198
Jubilee costs	3,495		3,495	-
Recreation Ground costs	2,194		2,194	3,641
Contribution to resurfacing of tennis courts	3,000		3,000	-
Rental Property expenditure	1,935		1,935	233
	41,107	-	41,107	24,238
Governance Costs				
Accountancy & Independent examination	-	720	720	-
	-	720	720	-
Management & Administration Costs				
Administrative costs	200		200	988
	200	-	200	988
Total Resources Expended	41,307	720	42,027	25,226
Net Incoming Resources/(Deficit)	2,241	(269)	1,972	32,996
Unrealised gain/(loss) on investment property	453,248		453,248	-
Unrealised gain/(loss) on investments		(970)	(970)	1,858
Discharge of designated funds	1,478	(1,478)	-	(3,285)
Net movement in funds for the year	456,967	(2,717)	454,250	31,569
Fund Balances b/fwd at 1st October 2021	108,634	25,921	134,555	102,986
Fund Balances c/fwd at 30th September 2022	565,601	23,204	588,805	134,555

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

Balance Sheet

As at 30th September 2022


	Notes	Unrestricted Funds £	Designated Funds £	TOTAL 2022 £	TOTAL 2021 £
Fixed Assets					
Tangible Fixed Assets	2			-	46,752
Investment property	3	500,000		500,000	-
Investments	4		15,205	15,205	16,175
		500,000	15,205	515,205	62,927
Current Assets					
Debtors		918		918	912
Prepayments		1,371		1,371	1,628
Cash at bank & petty cash		46,025		46,025	43,619
COIF Deposits		20,135	8,719	28,854	28,272
		68,449	8,719	77,168	74,431
Current Liabilities					
Creditors falling due within 1 year		1,171		1,171	1,953
Accruals		209	720	929	-
Amounts received in advance		1,468		1,468	850
		2,848	720	3,568	2,803
Net Current Assets		65,601	7,999	73,600	71,628
Total Net Assets		565,601	23,204	588,805	134,555
Total Funds					
Unrestricted				565,601	108,634
Designated	5			23,204	25,921
Total Funds				588,805	134,555

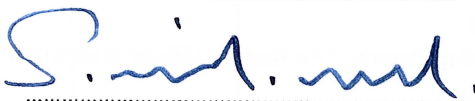
Approved by:

David Leonard
Chairman

Simon Ward
Secretary

Date





22nd April 2023
.....

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Notes to the Financial Statements
For the Year Ended 30th September 2022

1 Accounting Policies

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with all relevant accounting standards. In preparing the financial statements the Charity has followed best practice as laid down in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (FRS102 SORP 2019).

b) Investments

Investments are managed under discretionary agreements by COIF Investment Fund - Income Units. Dividends are recognised when receivable.

c) Incoming Resources

Property hire, rental income, grants, and donations are included in the period to which they relate. Dividends from investments are recognised when receivable.

d) Resources Expended

Resources expended are charged to the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered. The costs associated with generating funds are included as incurred. Management and administration costs are those associated with the general running of the charity.

e) Charitable Expenditure

This includes all the costs associated with activities and sundry expenditure associated with the premises in addition to the costs incurred in staffing.

f) Fixed Assets

The tangible fixed assets, acquired through various settlors, are carried at nil value. 'Hall Cottage' has been recategorised as an investment property and is now carried at a market valuation - see g) below.

g) Investment Property

Relates to the property 'Hall Cottage' which is let to private tenants and is included at market value.

h) Taxation

As a qualifying charity, The Rogate Village Hall and Recreation Ground Charity is not liable to UK taxation.

i) Staff Costs and Number

There were no employees earning above £60,000 during the year.

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Notes to the Financial Statements
For the Year Ended 30th September 2022

j) Trustees' Expenses

During the year, no trustees were paid any expenses, apart from reimbursement of costs incurred for incidental items and services used in the general running of the village hall.

	2022	2021
	£	£
2 Tangible Fixed Assets		
<u>Cost b/fwd at 1st October 2021</u>	46,752	46,752
Transfer to Investment Property	(46,752)	-
Valuation at 30th September 2022	<u>-</u>	<u>46,752</u>
<u>Depreciation</u>		
Depreciation b/fwd at 1st October 2021	-	-
Provision for the year	-	-
Depreciation at 30th September 2022	<u>-</u>	<u>-</u>
<u>Net Book Value at 30th September 2022</u>	<u><u>-</u></u>	<u><u>46,752</u></u>
3 Investment Property - Hall Cottage		
<u>Cost b/fwd at 1st October 2021</u>	-	-
Transfer from Tangible Fixed Assets	46,752	-
Revaluation	453,248	-
Valuation at 30th September 2022	<u>500,000</u>	<u>-</u>
<u>Depreciation</u>		
Depreciation b/fwd at 1st October 2021	-	-
Provision for the year	-	-
Depreciation at 30th September 2022	<u>-</u>	<u>-</u>
<u>Net Book Value at 30th September 2022</u>	<u><u>500,000</u></u>	<u><u>-</u></u>
4 Fixed Asset Investments - at market value		
Unit Price of COIF Income units	<u>18.24</u>	<u>19.40</u>
The Total value of investments at 30th September 2022:		
833.6 COIF Income units	<u><u>15,205</u></u>	<u><u>16,175</u></u>

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
Notes to the Financial Statements
For the Year Ended 30th September 2022

	2022	2021
	£	£
Movement in market Value		
Market value brought forward 1st October 2021	16,175	14,317
Net unrealised (loss)/gain	(970)	1,858
Market value carried forward 30th September 2022	<u>15,205</u>	<u>16,175</u>

5 Reserves for Designated Activities

These reserves are held to cover any future expenditure for the following purposes:

Renovation & repair of Marquee	1,018	1,018
Pavilion expenditure	500	500
Trustees' contingency reserve fund	21,686	24,403
	<u>23,204</u>	<u>25,921</u>

6 Related Party Disclosures

There were no related party transactions for the year ended 30th September 2022.

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 214550

Accounts

The Rogate Village Hall
and
Recreation Ground Charity
(Registered Charity Number 214550)

Trustees' Report
and Unaudited
Financial Statements

For the year ended
30 September 2021

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY
(Registered Charity Number 214550)

GENERAL INFORMATION

Address

North Street, Rogate, Petersfield, Hampshire, GU31 5BH

Trustees (at 30 September 2021)

David Leonard	<i>Chairman</i>
Simon Ward	<i>Secretary</i>
Christopher Jones-Parry	
Stephen Berendt	
John Noble	

Management Committee (at 30 September 2021)

Susi Batty	<i>Chair</i>
Brian Allison	<i>Vice-Chairman</i>
Mairi Rennie	<i>Hon Secretary</i>
Melinda Buckland	<i>Hon Treasurer</i>
Peter Brown	
Richard Hatfield	
Tony Taylor	

Independent Examiner

Sam Simmonds

Insurers

Allied Westminster (Insurance Services) Ltd

Solicitors

Mackarness & Lunt, Petersfield

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

TRUSTEES' REPORT

For the year ended 30 September 2021

The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity (Number 214550) and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949 and a Charity Commission Scheme of Arrangement dated 7th January 1981.

The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day-to-day management of which is carried out by the Management Committee on behalf of the Trustees. In reviewing these and future activities the Trustees have considered the Commission's guidance on public benefit to ensure that as many residents as possible can benefit from the facilities provided by the Charity.

The attached financial statements shown on pages 4 to 6 have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (effective 1st January 2015). The items shown under Unrestricted Funds relate to the operating activities of the Management Committee. All other funds are Designated and are detailed in Note 5 to the Accounts.

In these difficult times, the surplus is due entirely to the most welcome Government Covid-19 recovery grants, compensating for the reduced hall letting income and the absence for the second year running of the annual Summer Fete.

The Trustees would like to thank all those who generously gave their time and talents during the year, especially the Management Committee, to operating our Village Hall and Recreation Ground.

David Leonard
Chairman of Trustees

13 November 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of The Rogate Village Hall and Recreation Ground Charity for the year ended 30 September 2021 which are set out on pages 4 to 6.

Respective responsibilities of Trustee and examiner

As the charity's trustees you are responsible for the preparation of the accounts, and you consider that the audit requirement of section 144(2) of the Charities Act 2011 ("the 2011 Act") does not apply and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare financial statements which accord with the accounting records and to comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

.....

Sam Simmonds
Independent Examiner

Date.....2021

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2021

	Notes	Unrestricted funds	Designated funds	Total 2021	<i>Total 2020</i>
		£	£	£	£
Hall lettings income		8,649		8,649	10,770
Hall expenditure					
Staff costs	3,166				3,568
Other	17,198				15,606
		20,364		20,364	19,174
Deficit on Hall lettings		(11,715)		(11,715)	(8,404)
Recreation Ground lettings		1,741		1,741	1,240
Recreation Ground costs		(3,641)		(3,641)	(2,209)
Deficit on Recreation ground		(1,900)		(1,900)	(969)
Deficit before Other Income & Expenses		(13,615)		(13,615)	(9,373)
Rental income		14,100		14,100	10,800
Rental property expenses		(233)		(233)	(8,717)
Covid-19 grants		33,094		33,094	20,000
Dividends and interest income		1	437	438	496
Donation received		200		200	
Administration & other expenses	2	(361)	(627)	(988)	(538)
SURPLUS/(DEFICIT) FOR THE YEAR		33,186	(190)	32,996	12,668
Discharge of designated funds			(3,285)	(3,285)	1,385
Unrealised gains on investments	4		1,858	1,858	498
NET MOVEMENT OF FUNDS		33,186	(1,617)	31,569	14,551
Fund balances brought forward at 1 October 2020		75,448	27,538	102,986	88,435
FUND BALANCES CARRIED FORWARD AT 30 SEPTEMBER 2021		108,634	25,921	134,555	102,986

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

BALANCE SHEET
at 30 September 2021

	Notes	Unrestricted Funds £	Designated Funds £	Total 2021 £	<i>Total 2020 £</i>
FIXED ASSETS					
Tangible	3	46,752	0	46,752	46,752
Investments	4		16,175	16,175	14,317
CURRENT ASSETS					
Debtors		2,540		2,540	1,444
Cash at Bank		43,619		43,619	14,088
COIF Deposits		18,526	9,746	28,272	28,461
		64,685	9,746	74,431	43,993
CURRENT LIABILITIES					
Creditors falling due within one year		(1,953)		(1,953)	(522)
Amounts received in advance		(850)		(850)	(1,554)
NET CURRENT ASSETS		61,882	9,746	71,628	41,917
TOTAL NET ASSETS		108,634	25,921	134,555	102,986
FUNDS					
Unrestricted		108,634		108,634	75,448
Designated	5		25,921	25,921	27,538
		108,634	25,921	134,555	102,986

Approved by the Trustees on 13 November 2021

David Leonard
Chairman

The notes on page 6 form part of these accounts

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

NOTES TO THE ACCOUNTS

for the year ended 30 September 2021

1. Accounting Policies

The accounts have been prepared in accordance with the SORP under the historical cost convention and on an accrual basis.

2. Administration & Other Expenses

An analysis of the administration and other expenses is given below:

	2021	2020
	£	£
Rogate & Terwick News - grant	100	100
Expenses of Officers	-	-
Legal	627	-
Other	261	238
Donations	-	200
	<u>988</u>	<u>538</u>

3. Tangible Fixed Assets

Unrestricted

The tangible fixed assets acquired through various settlors are carried at nil value. Subsequent expenditure incurred by the Trustees to 30 September 2009 has been written off as incurred. The historical cost of the fixed assets at 30th September 2009 is not known. Expenditure incurred subsequently on renovating Hall Cottage of £46,752 has been capitalised. In the opinion of the Trustees no depreciation is necessary as the current market value of the cottage is in excess of this book value.

4. Investments

	2021	2020
	£	
<i>Common Investment Funds</i>		
Market Value 1 October 2020	14,317	13,819
Net unrealised gains	1,858	498
Market Value 30th September 2021	<u>16,175</u>	<u>14,317</u>

5. Reserves for Designated Activities

These reserves are held to cover any future expenditure for the following purposes:

	£
Renovation & repair of Marquee	1,018
Pavilion expenditure	500
Trustees' contingency reserve fund	24,403
	<u>25,921</u>

The Management Committee is not aware of any immediate liabilities.