

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 29<sup>th</sup> October 1924 and 18<sup>th</sup> October 1927, a Trust Deed dated 22<sup>nd</sup> January 1949 and a Charity Commission Scheme of Arrangement dated 7<sup>th</sup> 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 1<sup>st</sup> 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.

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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	Total 2020
		£	£	£	£
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

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

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.