

**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**  
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**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 £
<b>Income and endowments from:</b>				
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
<b>Total</b>		<b>35,791</b>	<b>35,791</b>	<b>43,999</b>
<b>Expenditure on:</b>				
Charitable activities	7	20,875	20,875	34,911
Other	8	8,725	8,725	7,116
<b>Total</b>		<b>29,600</b>	<b>29,600</b>	<b>42,027</b>
Net gains/(losses) on investments		222	222	(970)
<b>Net income</b>		<b>6,413</b>	<b>6,413</b>	<b>1,002</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>6,413</b>	<b>6,413</b>	<b>1,002</b>
<b>Other gains and losses</b>				
Unrealised (Losses)/Gains on revaluation of fixed assets		(14,261)	(14,261)	453,248
<b>Net movement in funds</b>		<b>(7,848)</b>	<b>(7,848)</b>	<b>454,250</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		588,805	588,805	134,555
<b>Total funds carried forward</b>		<b>580,957</b>	<b>580,957</b>	<b>588,805</b>

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

**at 30 September 2023**

**Charity No. 214550**

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

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

### 3 Income from charitable activities

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

### 5 Income from investments

	Unrestricted	Total 2023	Total 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 2023	Total 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 2023	Total 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 2023	Total 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 £
<b>Cost or revaluation</b>			
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>
<b>Net book values</b>			
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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