

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 October 2020
for
Heckfield Memorial Hall Trust

EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Heckfield Memorial Hall Trust

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for the Year Ended 5 October 2020

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Heckfield Memorial Hall Trust

Report of the Trustees for the Year Ended 5 October 2020

The trustees present their report with the financial statements of the charity for the year ended 5 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Constitution and Objects

The deed setting up the charity, dated 21 December 1931, specifically provided that the Heckfield Parish Council as Trustees shall hold the hall in trust (Holding Trustees). It also provides that the management and control of the hall shall be vested in a Management Committee comprising the Managing Trustees on Page 1.

These accounts have been prepared by the Managing Trustees on behalf of the Holding Trustees and were presented to the Holding Trustees who have examined and approved them.

The objectives of the Management Trustees in the year under review were those of letting at a reasonable rate the Memorial Hall, maintaining the Hall in good repair, and insuring the Hall against loss or damage by fire. All income derived from letting is to be used firstly for the maintenance of the Hall.

FINANCIAL REVIEW

The Charity's incoming resources for the year were £26,242 which is more than the incoming resources of £9,942 generated in the previous financial year. The current assets of the trust (mainly cash) stands at £46,464. This remains a substantial reserve towards the on-going maintenance of the Halls and for the refurbishment of the cottages.

The Freehold property disclosed in the accounts is valued for insurance purposes at £637,506

The Managing Trustees believe that their obligations to the charity and the objectives of the funds were fulfilled during the financial year. This also confirmed that there is no intention to change the structure of the income and expenditure of the charity by introducing new forms of income or expenditure for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

265343

Principal address

Heckfield Memorial Hall
Church Lane
Heckfield
Hook
Hampshire
RG27 0LD

Trustees

S Richards
B R Baker
Ms E Warden
P Bell
Mrs A Bowman

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Edmonds Accountancy Ltd
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
S Richards - Trustee

Independent Examiner's Report to the Trustees of
Heckfield Memorial Hall Trust

Independent examiner's report to the trustees of Heckfield Memorial Hall Trust

I report to the charity trustees on my examination of the accounts of Heckfield Memorial Hall Trust (the Trust) for the year ended 5 October 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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.

Edmonds Accountancy Ltd
EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
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Berkshire
RG7 1JQ

Date:

Heckfield Memorial Hall Trust

Statement of Financial Activities
for the Year Ended 5 October 2020

	Notes	Unrestricted fund £	Endowment fund £	5.10.20 Total funds £	5.10.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,243	-	26,243	9,942
EXPENDITURE ON					
Raising funds	3	29,940	-	29,940	11,716
Other		-	-	-	183
Total		29,940	-	29,940	11,899
NET INCOME/(EXPENDITURE)					
		(3,697)	-	(3,697)	(1,957)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,638	-	49,638	51,955
TOTAL FUNDS CARRIED FORWARD		45,941	-	45,941	49,998

The notes form part of these financial statements

Heckfield Memorial Hall Trust

Statement of Financial Position
5 October 2020

	Notes	Unrestricted fund £	Endowment fund £	5.10.20 Total funds £	5.10.19 Total funds £
FIXED ASSETS					
Tangible assets	7	100	-	100	100
CURRENT ASSETS					
Debtors	8	1,070	-	1,070	1,289
Cash at bank		45,371	-	45,371	49,569
		<hr/> 46,441	<hr/> -	<hr/> 46,441	<hr/> 50,858
CREDITORS					
Amounts falling due within one year	9	(1,000)	-	(1,000)	(1,320)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 45,441	<hr/> -	<hr/> 45,441	<hr/> 49,538
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,541	-	45,541	49,638
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<hr/> 45,541	<hr/> -	<hr/> 45,541	<hr/> 49,638
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	10				
Unrestricted funds:					
General fund				45,541	49,638
				<hr/>	<hr/>
TOTAL FUNDS				45,541	49,638
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on
..... and were signed on its behalf by:

.....
S Richards - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	5.10.20	5.10.19
	£	£
Income from Auctions' letting	-	(1)
Income from other lettings	6,227	9,921
Interest on Bank Accounts	16	22
Grants	20,000	-
	<hr/>	<hr/>
	26,243	9,942
	<hr/>	<hr/>

3. RAISING FUNDS

Raising donations and legacies

	5.10.20 £	5.10.19 £
Support costs	29,940	11,716

4. SUPPORT COSTS

	Management £	Information technology £	Totals £
Raising donations and legacies	29,508	432	29,940

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 October 2020 nor for the year ended 5 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 October 2020 nor for the year ended 5 October 2019.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,942	-	9,942
EXPENDITURE ON			
Raising funds	11,716	-	11,716
Other	183	-	183
Total	11,899	-	11,899
NET INCOME/(EXPENDITURE)	(1,957)	-	(1,957)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,955	-	51,955
TOTAL FUNDS CARRIED FORWARD	49,998	-	49,998

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 6 October 2019 and 5 October 2020	100
	<hr/>
NET BOOK VALUE	
At 5 October 2020	100
	<hr/>
At 5 October 2019	100
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.10.20 £	5.10.19 £
Trade debtors	522	672
Prepayments and accrued income	548	617
	<hr/>	<hr/>
	1,070	1,289
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.10.20 £	5.10.19 £
Other creditors	1,000	1,320
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

	At 6.10.19 £	Net movement in funds £	At 5.10.20 £
Unrestricted funds			
General fund	49,638	(4,097)	45,541
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	49,638	(4,097)	45,541
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,243	(30,340)	(4,097)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	26,243	(30,340)	(4,097)
	<hr/>	<hr/>	<hr/>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.10.18 £	Net movement in funds £	At 5.10.19 £
Unrestricted funds			
General fund	51,955	(2,317)	49,638
TOTAL FUNDS	<u>51,955</u>	<u>(2,317)</u>	<u>49,638</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,942	(12,259)	(2,317)
TOTAL FUNDS	<u>9,942</u>	<u>(12,259)</u>	<u>(2,317)</u>

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

	At 6.10.18 £	Net movement in funds £	At 5.10.20 £
Unrestricted funds			
General fund	51,955	(6,414)	45,541
TOTAL FUNDS	<u>51,955</u>	<u>(6,414)</u>	<u>45,541</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,185	(42,599)	(6,414)
TOTAL FUNDS	<u>36,185</u>	<u>(42,599)</u>	<u>(6,414)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 October 2020.

Heckfield Memorial Hall Trust

Detailed Statement of Financial Activities
for the Year Ended 5 October 2020

	5.10.20 £	5.10.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income from Auctions' letting	-	(1)
Income from other lettings	6,227	9,921
Interest on Bank Accounts	16	22
Grants	20,000	-
	<hr/>	<hr/>
	26,243	9,942
Total incoming resources	<hr/>	<hr/>
	26,243	9,942
EXPENDITURE		
Support costs		
Management		
Safety/Servicing Checks	208	183
Rates and water	8,822	116
Insurance	1,238	1,260
Light and heat	1,916	2,981
Postage and stationery	119	39
Advertising	745	1,772
Refurbishment costs	16,460	5,368
	<hr/>	<hr/>
	29,508	11,719
Information technology		
Repairs and renewals	432	180
	<hr/>	<hr/>
Total resources expended	29,940	11,899
	<hr/>	<hr/>
Net expenditure	<hr/> <hr/> (3,697)	<hr/> <hr/> (1,957)