

Medstead Village Hall Management Committee

Independent Examiner Report – 2021-22 Accounts - June 2022

Examination includes:

- Review starting figures against 2020-21 approved accounts
 - Confirmed
- Review Balances as at 30th April 2022 on all Bank accounts
 - Main Account had incorrect balance (Missing income)
 - MT accounts – statements for Mar & Apr missing
 - See changes below
- Review draft accounts for any errors
 - Validation “Error” shown (Relating to Newbury interest)
 - See changes below
- Review Entries in accounts match bank statements
 - Confirmed – see note below
- Review Entries in accounts for supporting information
 - Supporting info missing for several entries – see notes below
- Create Year End Accounts in format used in previous years
 - Completed – see changes below

1. Changes made to draft accounts received 14th June 2022:

- Altered how the Newbury Interest was shown to remove the Validation error
- Added missing Hall Booking payment made on 30th April, and corrected Main Acc bank balance
- Added missing income and expenditure for Mar & April Medstead Times account, and MT balance after bank statements for these 2 months were obtained
- Year end accounts created for 2021-22, with The Designated fund for Major Projects being the amount from April 2021 less the Expenditure against Major projects in the accounts.

2. Review of accounts against bank statements

- All the entries in the accounts were matched with income or expenditure in the bank statements.
- Entries for Booking deposit refunds were correctly shown as negative income, rather than expenditure.
- The references used did not always make it easy to match some bookings.

3. Supporting Documentation for payments

- The Grants and Insurance payments had no supporting document, confirmed these were all Covid related, so for general funds.
- The various fund raising only had the event name, so clarified what they raised money for. The quiz is to help pay for new patio doors, so left all as general income.

Independent Examiner's Report to the Trustees of the The Medstead Village Hall

I report on the accounts of the Village Hall for the year ended 30th April 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Sections 43 and 44 of the Charities Act 1993. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Medstead Village Hall trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 I do not express an audit opinion on the view given by the accounts.

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 Charities Act ;and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Auditors Details

Signature: *Mr Allan Coombs*

Name: Mr Allan Coombs

Address: 27 Greenfields Avenue, Alton, GU34 2ED

Date: 21/6/22

Medstead Village Hall Main Account		Medstead Village Hall (Combined)	
Income and Expenditure Account	Year Ending 30th April 2022	Balance Sheet at 30th April 2022	
	2020/21	2020/21	2021/22
Lettings	2,180.54	General Fund at	45,890.58
Interest B Socs	137.66	30th April 2020	42,998.25
Fund Raising Events	1,869.15	Add Surplus/Deficit Mai	5,012.32
Donations	-	Add Surplus/Def MTim	-629.90
Grants & Ins	10,298.43		42,998.25
Refunds & Sundries	-		47,380.67
	14,485.78		
	35,301.01		
Hall Equipment	-	Represented by	
Consumables	144.42	Newbury Building Socie	28,846.27
Insurance Premium	2,546.97	HSBC Main acc 505725	9,685.86
Utilities - Gas, Electrics	1,988.49	HSBC MT acc 7143220	4,416.12
Rates and Water Rates	66.47	Cash	50.00
Telephone	688.59		42,998.25
Service contracts & caretaker	906.21		47,380.67
Cleaning & Materials	2,467.50	Designated Fund Major	25,000.00
Licences	201.00	Current Available Fun	17,998.25
Maintenance	4,505.86	Total Medstead Village Hall Assets:	42,998.25
Major Works	1,648.00		47,380.67
Printing, Stationery & Admin	517.00		
Fund Raising Expenses	963.43	Independent Examiners Report	- See attached sheet
Miscellaneous	-	Independent examiner's statement	
Net Income/Expenditure	16,643.94	In connection with my examination, no matter has come to my attention:	
	- 2,158.16	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 accounts which accord with the accounting records and	
		comply with the accounting requirements of the 2011 Act have not been met, or	
		2. To which, in my opinion, attention should be drawn in order to	
		enable a proper understanding of the accounts to be reached.	
		Signed	
		Independent Examiner	
		Date	

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Medstead Village Hall - Medstead Times Account

Income and Expenditure Account	Year Ending 30th April 2021	2021/22
Income		
Subscriptions	246.50	19.50
Adverts	-	-
Expenditure		
Printing etc	980.67	649.40
Net Income/Expend	- 734.17	-

Medstead Village Hall Main Account
Income and Expenditure Account Year Ending 30th April 2022

As At: 30/04/2022

Figures:	May - Jul	Aug-Oct	Nov-Jan	Feb-Apr	Year to date
Period:	Q1	Q2	Q3	Q4	
<i>Prior Yr:</i>					
Lettings	2,180.54	4,824.23	3,107.74	5,278.40	18,579.19
Interest B Socs	137.66	0.00	0.00	72.12	72.12
Events, Donations & Grants					
Fund Raising Events	1,869.15	335.00	92.50	1,090.00	3,482.70
Donations banked	-	0.00	0.00	0.00	0.00
Grants & Ins	10,298.43	8,000.00	0.00	2,500.00	13,167.00
Refunds and Sundries	-	0.00	0.00	0.00	0.00
Total Income	14,485.78	13,159.23	3,200.24	8,868.40	35,301.61
					Validation: OK
Expenditure					
Hall Equipment	0.00	159.98	-	552.50	712.48
Consumables	144.42	140.21	24.98	219.49	463.48
Insurance Premium	2,546.97	2,855.19	-	-	2,855.19
Utilities - Gas & Electrics	1,988.49	542.19	893.00	1,258.83	5,116.55
Rates and Water Rates	66.47	327.45	54.00	15.06	414.91
Telephone	688.59	184.68	196.70	227.69	769.09
Serv Contracts & Caretaker	906.21	545.76	1,072.25	634.00	4,119.86
Cleaning & Materials	2,467.50	617.25	693.00	879.92	3,113.05
Licences	201.00	180.00	-	1,690.40	2,136.86
Maintenance	4,505.86	1,524.89	145.00	879.54	2,586.68
Major Work	1,648.00	1,000.00	4,562.57	-	5,562.57
Printing, Stationery & Adm	517.00	536.00	464.00	256.20	1,664.26
Fund Raising Expenses	963.43	208.22	-	304.43	773.71
Miscellaneous	-	-	-	-	-
Total Expenditure	16,643.94	8,661.84	8,319.30	6,171.05	7,136.50
					Validation: OK
Net Income/Expenditure	- 2,158.16	4,497.39	- 5,119.06	2,697.35	5,012.32

Medstead Village Hall - Medstead Times Account
Income and Expenditure Account Year Ending 30th April 2022

Figures:	May - Jul	Aug-Oct	Nov-Jan	Feb-Apr	Year to date
Period:	Q1	Q2	Q3	Q4	
Income					
Subscriptions	246.50	12.00	-	7.50	19.50
Adverts	-	-	-	-	19.50
Expenditure					
Printing etc	980.67	499.80	68.20	53.20	649.40
Net Income/Expenditure	- 734.17	- 487.80	- 68.20	- 53.20	- 629.90

Medstead Village Hall (Combined)
Balance Sheet at 30 April 2022

	Year to date
Funds as at 30th April 2021	42,998.25
Add Surplus/Deficit Main acc	5,012.32
Add Surplus/Deficit MTimes acc	-629.90
	47,380.67
Represented by	
Newbury Building Society	28,918.39
HSBC Main acc 50572519	14,626.06
HSBC MT acc 71432206	3,786.22
Cash held:	50.00
	47,380.67

Above Bank Balances as at: 30 April 2022
Validation

RL Corcoran
21/6/22.