

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales · Charity number 277855

Details

Other names	Trustees of Chineham Village Hall Management Committee
Status	Registered
Legal form	Other
Registered	1979-06-15
Register	View on the Charity Commission register

Contact

Address	8 Cook Place Basingstoke Hampshire RG21 6AT
Phone	01256819164
Email	lynne-h@hotmail.com
Website	www.chinehamvillagehall.co.uk

Activities

Objects: A PLACE OF PHYSICAL OR MENTAL RECREATION AND MORAL OR INTELLECTUAL DEVELOPMENT OR OTHERWISE AS MAY BE FOUND EXPEDIENT (INCLUDING THE ERECTION OF A PARISH HALL) FOR THE ADVANTAGE AND BENEFIT OF THE INHABITANTS OF THE VILLAGE OF CHINEHAM.

Activities: to provide and maintain the property for the use of the people of the Parish of Chineham

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** VILLAGE OF CHINEHAM
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£84,882	£100,802	-	-
2023-12-31	£66,936	£92,117	-	-
2022-12-31	£73,121	£63,664	-	-
2021-12-31	£87,411	£81,988	-	-
2020-12-31	£86,053	£93,914	-	-

Trustees

Name	Role	Appointed
David Bull		2023-04-05
Janet Mary Chamberlain		2020-08-24
Kwok San Chan		2025-03-24
Ruchira Bhave		2022-02-28
TREVOR JAMES DOUGLAS MORGAN		1994-02-25

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 277855

Accounts

CHINEHAM VILLAGE HALL AND RECREATION GROUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992

Trustees	T J D Morgan	Chairman	
	L Fryer	Treasurer	
	J Herneman	Resigned ??	
	D Little	Resigned ??	Vice Chairman
	J M Chamberlain		
	R Bhave		
	D Bull		
K Chan	Appointed 24/03/2025		
Principal place of business	Chineham Village Hall Thornhill Way Chineham Basingstoke		
Charity registration number	277855/A/1		
Independent examiner	Charlotte Derbyshire FCCA Derbyshire Accountants Limited 2 Fairfield Whitchurch Hampshire		
Bankers	Barclays Bank plc 8 Market Place Basingstoke Metro Bank Basingstoke Hants Shawbrook Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex		

CHINEHAM VILLAGE HALL AND RECREATION GROUND

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CHINEHAM VILLAGE HALL AND RECREATION GROUND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2024.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

Chineham Village Hall is a charity governed by its Trust Deeds dated 29 May 1984. It is a registered charity with the Charities Commission.

The charity is governed by trustees. The trustees who served during the year are listed on the information sheet at the front of the accounts.

Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee.

Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity. The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees

Achievement and performance

Chineham Village Social Club continue as our stable tenant, contributing £ 30,000 per annum. (2023: £30,000). Other tenants remain relatively static, although in the current environment a number of smaller tenants come and go, and in the current year the revenue was £32,637 (2023: £30,161)

Significant funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements. The Charity also undertook significant repairs in the year including £8,538 for a replacing the kitchen and £15,375 for roof repairs

CHINEHAM VILLAGE HALL AND RECREATION GROUND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The accounting policies adopted to further these objectives are set out to in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a loss in the year of £15,920 (2023: £25,181) This includes depreciation of £9,636 (2023: £10,401). A non cash item.

It is the policy of the charity to maintain the free reserves of the charity, at a level which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 18 months unrestricted

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner

The trustees intend to ask Charlotte Derbyshire FCCA to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on

Leslie Fryer
Honorary Treasurer

Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the trust for the year ended 31 December 2024, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- 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
- 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 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 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 statements below.

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 respects 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 to 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.

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire

Date:

CHINEHAM VILLAGE HALL AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024.

	Notes	Unrestricted funds 2024 £	Designated Eunds 2024 £	Total Funds 2024 £	Total Fund 2023 £
Incoming Resources					
Activities for generating funds					
Investment Income		27	-	27	223
Incoming resources from Charitable activities					
Donations		5,739	-	5,739	5,888
Grants for disabled children play equipment		3,500	-	3,500	-
Income from hire charges		62,637	-	62,637	60,161
Solar income		1,418	-	1,418	664
Chineham Village Club Covenant		11,561	-	11,561	-
Total Incoming resources		84,882	-	84,882	66,936
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	18,570	-	18,570	18,494
Hall expense		34,733	-	34,733	15,124
Ground expenses		25,814	-	25,814	6,038
Rates		5,739	-	5,739	5,888
Light, heat & water		4,401	-	4,401	34,008
Web site		309	-	309	639
Depreciation		6,714	2,922	9,636	10,401
Independent examination fees		1,600	-	1,600	1,525
Total resources expended		97,880	2,922	100,802	92,117
Net incoming(outgoing)resources for the year		(12,998)	(2,922)	(15,920)	(25,181)
Transfer between funds		-	-	-	-
Fund brought forward 1 January 2024		456,225	110,453	566,678	591,859
Fund carried forward 31 December 2024		443,227	107,531	550,758	566,678

All incoming and resources expended derive from continuing activities.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	5		428,837		438,473
Current assets					
Prepayments	6	2,818		1,784	
Other debtors		20,750		8,077	
Bank current accounts		110,926		123,469	
			134,494		133,330
Creditors: amounts falling due within the year					
Accruals and deferred income	7	12,573		5,125	
		12,573		5,125	
Net current assets			121,921		128,205
			550,758		566,678
Funds					
General	8		443,227		456,225
Designated	9		107,531		110,453
Total funds			550,758		566,678

The accounts on pages 4 to 9 were approved by the Board of Trustees and signed on its behalf:

.....
Leslie Fryer
Honorary Treasurer

Dated:

.....
Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting Policies

General information

Chineham Village Hall and Recreation Ground is a charitable trust set up in May 1984 by a Trust Deed. The charity is registered in England and Wales and the address of the charity's principal place of business is Chineham Village Hall, Thornhill Way, Chineham, Basingstoke, Hampshire.

The charity's principal objectives are disclosed in the Trustees' Report.

Accounting conventions

These financial statements have been prepared in accordance with 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 2015) and with the requirements of the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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.

The financial statements have been prepared with the adoption of the FRS 102 Triennial Review 2017 amendments in full. This is the first set of financial statements where the Triennial Review amendments have been adopted. There have been no changes to amounts presented in respect of transactions or balances in any of the main statements as a result of adoption of the changes, but certain disclosures have been updated in line with the new requirements.

Assets and liabilities are initially recognised at historic cost or transaction.

Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting Policies (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £5,739 (2023: £5,888) given by Basingstoke and Deane for non-domestic rates.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates the Asset.

Fixtures and equipment	-	12.5% straight line
Recreation ground		0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the

The charity has no de minimus capitalisation limit.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each fund is set out in the notes to the financial

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Incoming resources

Rentals received during the year in respect of operating leases were as follows:

	2024	2023
Chineham Village Hall	30,000	30,000
	30,000	30,000
	30,000	30,000

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2024	2023
Wages and salaries	18,354	18,494
	18,354	18,494
	18,354	18,494

The average number of full time equivalent employees in the year was 1 (2023: 1).

No employee received emoluments exceeding £50,000 (2023: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

4 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its

5 Tangible fixed assets - for charities own use

	Hall £	Fixtures & equipment £	Recreation ground £	Total £
Cost				
At 1 January 2024	401,782	287,828	43,275	732,885
Additions	-	-	-	-
Disposals	-	-	-	-
	401,782	287,828	43,275	732,885
At 31 December 2024	401,782	287,828	43,275	732,885
Depreciation				
At 1 January 2024	-	253,701	40,711	294,412
Charge for the year	-	9,636	-	9,636
Disposals	-	-	-	-
	-	263,337	40,711	304,048
At 31 December 2024	-	263,337	40,711	304,048
Net book value				
At 31 December 2023	401,782	34,127	2,564	438,473
At 31 December 2024	401,782	24,491	2,564	428,837

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Debtors

	2024	2023
Prepayments and accrued income	2,818	1,784
	<u>2,818</u>	<u>1,784</u>

All debtors relate to unrestricted funds in both 2024 and 2023.

7 Creditors

	2024	2023
Accruals	12,573	5,125
	<u>12,573</u>	<u>5,125</u>

All creditors relate to unrestricted funds in both 2024 and 2023.

8 Movement in Funds

	As at 31.12.23 £	Net Movement in Funds £	Transfers Between Funds £	As at 31.12.24 £
Unrestricted Funds				
General Funds	456,225	(12,998)	-	443,227
Designated Funds	110,453	(2,922)	-	107,531
	<u>566,678</u>	<u>(15,920)</u>	<u>-</u>	<u>550,758</u>

9 Designated funds

	As at 31.12.23 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.12.24 £
Fixed Assets:					
Solar Panels	9,972	-	(1,425)	-	8,547
Car parklights	10,481	-	(1,497)	-	8,984
Maintenance and Upgrade Fund	90,000	-	-	-	90,000
	<u>110,453</u>	<u>-</u>	<u>(2,922)</u>	<u>-</u>	<u>107,531</u>

10 Analysis of group net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	411,306	-	17,531	428,837
Net current assets	31,921	-	90,000	121,921
	<u>443,227</u>	<u>-</u>	<u>107,531</u>	<u>550,758</u>

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 277855

Accounts

CHINEHAM VILLAGE HALL AND RECREATION GROUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992

Trustees	T J D Morgan	Chairman
	L Fryer	Treasurer
	J Herneman	
	D Little	Vice Chairman
	J M Chamberlain	
	R Bhave	
	D Bull	Appointed 05/04/2023
Principal place of business	Chineham Village Hall Thornhill Way Chineham Basingstoke	
Charity registration number	277855/A/1	
Independent examiner	Charlotte Derbyshire FCCA Derbyshire Accountants Limited 2 Fairfield Whitchurch Hampshire	
Bankers	Barclays Bank plc 8 Market Place Basingstoke	
	Metro Bank Basingstoke Hants	

CHINEHAM VILLAGE HALL AND RECREATION GROUND

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CHINEHAM VILLAGE HALL AND RECREATION GROUND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2023.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

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Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee.

Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity. The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who live in Chineham.

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees

Achievement and performance

Chineham Village Social Club continue as our stable tenant, contributing £ 30,000 per annum. Last year Other tenants remain relatively static, although in the current environment a number of smaller tenants come and go, and in the current year the revenue was £30,161

Significant funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements. The Charity was badly affected by the large increase in Energy prices coupled with a revision of the contract in July.

CHINEHAM VILLAGE HALL AND RECREATION GROUND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The accounting policies adopted to further these objectives are set out to in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a loss in the year of £25,181 (last year £9,457 surplus) This includes depreciation of £10,401 (last year £9,390). A non cash item.

It is the policy of the charity to maintain the free reserves of the charity, at a level which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 18 months unrestricted expenditure. During the year under review there was a substantial increase in energy costs.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their powers or duties.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner

The trustees intend to ask Charlotte Derbyshire FCCA to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on25/3/24.....

Leslie Fryer
Honorary Treasurer



Trevor Morgan
Chairman



CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2023.

I report on the accounts of the trust for the year ended 31 December 2023, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- 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
- 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 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 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 statements below.

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 respects 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 to 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.



Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire

Date: 21/05/2024.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023.

	Notes	Unrestricted funds 2023 £	Designated Eunds 2023 £	Total Funds 2023 £	Total Fund 2022 £
Incoming Resources					
Activities for generating funds					
Investment Income		223	-	223	272
Incoming resources from Charitable activities					
Donations		5,888	-	5,888	6,400
Grants for disabled children play equipment					4,992
Income from hire charges		60,161	-	60,161	59,221
Solar income		664	-	664	2,236
Total Incoming resources		66,936	-	66,936	73,121
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	18,494	-	18,494	17,674
Hall expense		15,124	-	15,124	18,714
Ground expenses		6,038	-	6,038	4,430
Rates		5,888	-	5,888	6,400
Light, heat & water		34,008	-	34,008	5,215
Web site		639	-	639	389
Depreciation		7,479	2,922	10,401	9,390
Independent examination fees		1,525	-	1,525	1,452
Total resources expended		89,195	2,922	92,117	63,664
Net incoming(outgoing)resources for the year		(22,259)	(2,922)	(25,181)	9,457
Transfer between funds		-	-	-	-
Fund brought forward 1 January 2023		478,484	113,375	591,859	582,402
Fund carried forward 31 December 2023		456,225	110,453	566,678	591,859

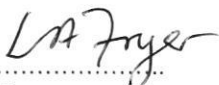
All incoming and resources expended derive from continuing activities.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET AS AT 31 DECEMBER 2023

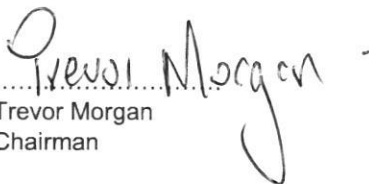
	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		438,473		444,830
Current assets					
Prepayments	6	1,784		1,612	
Other debtors		8,077		10,811	
Bank current accounts		123,469		144,551	
		<u>133,330</u>		<u>156,974</u>	
Creditors: amounts falling due within the year					
Accruals and deferred income	7	5,125		9,945	
		<u>5,125</u>		<u>9,945</u>	
Net current assets			128,205		147,029
			<u>566,678</u>		<u>591,859</u>
Funds					
General	8		456,225		478,484
Designated	9		110,453		113,375
Total funds			<u>566,678</u>		<u>591,859</u>

The accounts on pages 4 to 9 were approved by the Board of Trustees and signed on its behalf:



 Leslie Fryer
 Honorary Treasurer

25/3/24
 Dated:



 Trevor Morgan
 Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

General information

Chineham Village Hall and Recreation Ground is a charitable trust set up in May 1984 by a Trust Deed. The charity is registered in England and Wales and the address of the charity's principal place of business is Chineham Village Hall, Thornhill Way, Chineham, Basingstoke, Hampshire.

The charity's principal objectives are disclosed in the Trustees' Report.

Accounting conventions

These financial statements have been prepared in accordance with 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 2015) and with the requirements of the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following 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.

The financial statements have been prepared with the adoption of the FRS 102 Triennial Review 2017 amendments in full. This is the first set of financial statements where the Triennial Review amendments have been adopted. There have been no changes to amounts presented in respect of transactions or balances in any of the main statements as a result of adoption of the changes, but certain disclosures have been updated in line with the new requirements.

Assets and liabilities are initially recognised at historic cost or transaction.

Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £5,888 (2022: £6,400) given by Basingstoke and Deane for non-domestic rates.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates the Asset.

Fixtures and equipment	-	12.5% straight line
Recreation ground		0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the

The charity has no de minimus capitalisation limit.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each fund is set out in the notes to the financial

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Incoming resources

Rentals received during the year in respect of operating leases were as follows:

	2023	2022
Chineham Village Hall	30,000	28,000
	<u>30,000</u>	<u>28,000</u>
	<u><u>30,000</u></u>	<u><u>28,000</u></u>

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2023	2022
Wages and salaries	18,711	17,674
	<u>18,711</u>	<u>17,674</u>
	<u><u>18,711</u></u>	<u><u>17,674</u></u>

The average number of full time equivalent employees in the year was 1 (2022: 1).

No employee received emoluments exceeding £50,000 (2022: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

4 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its

5 Tangible fixed assets - for charities own use

	Hall £	Fixtures & equipment £	Recreation ground £	Total £
Cost				
At 1 January 2023	401,782	283,784	43,275	728,841
Additions	-	4,044	-	4,044
Disposals	-	-	-	-
	<u>401,782</u>	<u>287,828</u>	<u>43,275</u>	<u>732,885</u>
At 31 December 2023	<u>401,782</u>	<u>287,828</u>	<u>43,275</u>	<u>732,885</u>
Depreciation				
At 1 January 2023	-	243,300	40,711	284,011
Charge for the year	-	10,401	-	10,401
Disposals	-	-	-	-
	<u>-</u>	<u>253,701</u>	<u>40,711</u>	<u>294,412</u>
At 31 December 2023	<u>-</u>	<u>253,701</u>	<u>40,711</u>	<u>294,412</u>
Net book value				
At 31 December 2022	<u>401,782</u>	<u>40,484</u>	<u>2,564</u>	<u>444,830</u>
At 31 December 2023	<u>401,782</u>	<u>34,127</u>	<u>2,564</u>	<u>438,473</u>

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Debtors	2023	2022
Prepayments and accrued income	1,784	1,612
	<u>1,784</u>	<u>1,612</u>

All debtors relate to unrestricted funds in both 2023 and 2022.

7 Creditors	2023	2022
Accruals	5,125	9,945
	<u>5,125</u>	<u>9,945</u>

All creditors relate to unrestricted funds in both 2023 and 2022.

8 Movement in Funds	As at 31.12.22 £	Net Movement in Funds £	Transfers Between Funds £	As at 31.12.23 £
Unrestricted Funds				
General Funds	478,484	(22,259)	-	456,225
Designated Funds	113,375	(2,922)	-	110,453
	<u>591,859</u>	<u>(25,181)</u>	<u>-</u>	<u>566,678</u>

9 Designated funds	As at 31.12.22 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.12.23 £
Fixed Assets:					
Solar Panels	11,397	-	1,425	-	9,972
Car parklights	11,978	-	1,497	-	10,481
Maintenance and Upgrade Fund	90,000	-	-	-	90,000
	<u>113,375</u>	<u>-</u>	<u>2,922</u>	<u>-</u>	<u>110,453</u>

10 Analysis of group net assets between funds	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	418,020	-	20,453	438,473
Net current assets	38,205	-	90,000	128,205
	<u>456,225</u>	<u>-</u>	<u>110,453</u>	<u>566,678</u>

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 277855

Accounts

CHINEHAM VILLAGE HALL AND RECREATION GROUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992

Trustees

T J D Morgan (Chairman)
L Fryer (Treasurer)
J Herneman
D Little (Vice Chairman)
J M Chamberlain
R Bhave (appointed 28.02.22)

P Lawrence (resigned (22.11.21)

Charity registration number 277855/A/1

Independent examiner

Charlotte Derbyshire FCCA
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Bankers

Barclays Bank plc
8 Market Place
Basingstoke

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

CHINEHAM VILLAGE HALL AND RECREATION GROUND

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Independent examiner's report	3
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Balance sheet	5
Notes to the financial statements	6-8

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2022.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

Chineham Village Hall is a charity governed by its Trust Deeds dated 29 May 1984. It is a registered charity with the Charities Commission.

The charity is governed by trustees. The trustees who served during the year are listed on the information sheet at the front of the accounts.

Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee. Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity. The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit.

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who live in Chineham.

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees see fit.

Achievement and performance

Chineham Village Social Club continue as our stable tenant, contributing £ 32,000 per annum however, during the year, due to covid, the sum was £28,000.

Other tenants remain relatively static, although in the current environment a number of smaller tenants come and go, and in the current year the revenue was £31,221

Significant funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements.

Financial review

The accounting policies adopted to further these objectives are set out to in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a profit in the year of £9,457 (last year £5,894) This includes depreciation of £9,390 (last year £17,298). A non cash item.

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Reserves Policy

It is the policy of the charity to maintain the free reserves of the charity, at a level which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 12 months (2021- 26 months) unrestricted expenditure.

The Trustees have created a Maintenance and Upgrade Designated Fund totalling £90,000 (2021 - £nil) to cover the ongoing maintenance and upgrading of the Hall, the playground and it's surrounding grounds.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their powers or duties.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner

The trustees intend to ask Charlotte Derbyshire Fcca, of Derbyshire Accountants to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on

Leslie Fryer
Honorary Treasurer

Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the trust for the year ended 31 December 2022, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- 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
- 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 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 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 statements below.

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 respects 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 to 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.

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Date:

Chineham Village Hall and Recreation Ground

Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Designated Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Activities for generating funds					
Investment Income		272	-	272	471
Incoming resources from Charitable activities					
Donations		6,400	-	6,400	6,400
Grants for Disabled Children play equipment		4,992	-	4,992	-
Community Hub re Covid Parcel Distribution		-	-	-	4,800
B&DBC Covid grants		-	-	-	17,434
Income from hire charges		59,221	-	59,221	28,624
Solar income		2,236	-	2,236	1,409
B&DBC Grant Solar Panels		-	-	-	14,411
B&DBC Grant Car Park Lights		-	-	-	12,790
Job Retention Scheme		-	-	-	1,543
Total Incoming resources		73,121	-	73,121	87,882
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	17,674		17,674	16,503
Hall expense		18,714		18,714	21,563
Ground expenses		4,430		4,430	5,098
Rates		6,400		6,400	6,400
Light, heat & water		5,215		5,215	7,681
Community Hub re Covid Parcel Distribution		-		-	4,800
Web site		389		389	1,265
Depreciation		2,561	6,829	9,390	17,298
Independent examination fees		1,452		1,452	1,380
Total resources expended		56,835	6,829	63,664	81,988
Net incoming(outgoing)resources for the year		16,286	(6,829)	9,457	5,894
Transfers between funds	5	(90,000)	90,000	-	-
Net Movement in funds		(73,714)	83,171	9,457	5,894
Fund brought forward 1 January 2022		552,198	30,204	582,402	576,508
Fund carried forward 31 December 2022		478,484	113,375	591,859	582,402

All incoming and resources expended derive from continuing activities.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	4	444,830	434,474
Current assets			
Prepayments		1,612	1,901
Other debtors		10,811	5,929
Bank current accounts		144,551	141,923
Building society accounts		-	3,387
		<u>156,974</u>	<u>153,140</u>
Creditors: amounts falling due within the year			
Accruals and deferred income		<u>9,945</u>	<u>5,212</u>
Net current assets		147,029	147,928
		<u>591,859</u>	<u>582,402</u>
Funds			
General	5	478,484	552,198
Designated	6	113,375	30,204
Total funds		<u>591,859</u>	<u>582,402</u>

The accounts on pages 4 to 8 were approved by the Board of Trustees and signed on its behalf:

.....
Leslie Fryer
Honorary Treasurer

Dated:

.....
Trevor Morgan
Chairman

Dated

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

1.1 Accounting conventions

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £6,400 (2021: £6,400) given by Basingstoke and Deane for non-domestic rates.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the Asset.

Fixtures and equipment	- 12.5% straight line
Recreation ground	0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the recreation

The charity has no de minimus capitalisation limit.

1.5 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by

2 Incoming resources

Rentals received during the year in respect of operating leases were as follows:

	2022	2021
Chineham Village Hall	28,000	12,337
	<u>28,000</u>	<u>12,337</u>

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2022	2021
Wages and salaries	17,674	16,503
	<u>17,674</u>	<u>16,503</u>

The average number of full time equivalent employees in the year was 1 (2021: 1).

No employee received emoluments exceeding £50,000 (2021: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Tangible fixed assets - for charities own use					
	Hall	Fixtures & equipment	Recreation ground	Total	
	£	£	£	£	
Cost					
At 1 January 2022	401,782	264,038	43,275	709,095	
Additions	-	19,746	-	19,746	
Disposals	-	-	-	-	
At 31 December 2022	401,782	283,784	43,275	728,841	
Depreciation					
At 1 January 2022	-	233,910	40,711	274,621	
Charge for the year	-	9,390	-	9,390	
Disposals	-	-	-	-	
At 31 December 2022	-	243,300	40,711	284,011	
Net book value					
At 31 December 2022	401,782	40,484	2,564	444,830	
At 31 December 2021	401,782	30,128	2,564	434,474	
5 Movement in Funds					
	As at 31.12.21	Net Movement in Funds	Transfers Between Funds	As at 31.12.22	
	£	£	£	£	
Unrestricted Funds					
General Funds	552,198	16,286	(90,000)	478,484	
Designated Funds	30,204	(6,829)	90,000	113,375	
	582,402	9,457	-	591,859	
6 Designated funds					
	As at 31.12.21	Incoming Resources	Outgoing Resources	Transfers	As at 31.12.22
	£	£	£	£	£
Fixed Assets:					
Outdoor Equipment	3,907	-	3,907	-	-
Solar Panels	12,822	-	1,425	-	11,397
Car parklights	13,475	-	1,497	-	11,978
Maintenance and Upgrade Fund	-	-	-	90,000	90,000
	30,204	-	6,829	90,000	113,375
7 Analysis of group net assets between funds					
	Unrestricted Funds	Restricted Funds	Designated Funds	Total	
	£	£	£	£	
Fixed assets	421,455	-	23,375	444,830	
Net current assets	57,029	-	90,000	147,029	
	478,484	-	113,375	591,859	

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 277855

Accounts

CHINEHAM VILLAGE HALL AND RECREATION GROUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992

Trustees

T J D Morgan (Chairman)
L Fryer (Treasurer)
J Herneman
D Little (Vice Chairman)
J M Chamberlain

P Lawrence (Resigned 1 March 2022)
K Matthews (Resigned 22 June 2021)
N Matthews (Resigned 22 November 2021)

Charity registration number

277855/A/1

Independent examiner

Charlotte Derbyshire FCCA
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Bankers

Barclays Bank plc
8 Market Place
Basingstoke

Nationwide Building Society
3 Clapham House
New Town Centre
Basingstoke

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

CHINEHAM VILLAGE HALL AND RECREATION GROUND

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CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2021.

Legal and administrative information set out on the Trustee Information page forms part of this report.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

Chineham Village Hall is a charity governed by its Trust Deeds dated 29 May 1984. It is a registered charity with the Charities Commission.

The charity is governed by trustees. The trustees who served during the year are listed on the information sheet at the front of the accounts.

Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee. Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity.

The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit.

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who live in Chineham.

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees see fit.

Achievement and performance

Chineham Village Social Club continue as our stable tenant, contributing £32,000 per annum however, during the current year, due to covid, the sum was £12,377 (2020: £10,300).

Other tenants remain relatively static, although in the current environment a number of smaller tenants come and go, and in the current year the revenue due to Covid was also considerably reduced.

Significant funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The accounting policies adopted to further these objectives are set out in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a surplus in the year of £5,894 (2020: £7,861 deficit) This includes depreciation of £17,298 (2020: £11,179). A non cash item.

It is the policy of the charity to maintain the free reserves of the charity, at a level, which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 22 months unrestricted expenditure.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their powers or duties.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner

The trustees intend to ask Charlotte Derbyshire FCCA to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on

Leslie Fryer
Honorary Treasurer

Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the trust for the year ended 31 December 2021, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- 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
- 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 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 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 statements below.

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 respects 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 to 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.

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Date:

CHINEHAM VILLAGE HALL AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Designated Eunds 2021 £	Total Funds 2021 £	Total Fund 2020 £
Incoming Resources					
Activities for generating funds					
Investment Income		471	-	-	-
Incoming resources from Charitable activities					
Donations		6,400	-	6,400	7,200
Community Hub re Covid Parcel Distribution		4,800	-	4,800	34,010
B&DBC Covid grants		17,434	-	17,434	11,334
Income from hire charges		28,624	-	28,624	27,245
Solar income		1,409	-	1,409	1,712
Disabled playground grants		-	-	-	4,552
Job Retention Scheme		1,543	-	1,543	-
Solar panels grant income		-	14,411	14,411	-
Park lights grant income		-	12,790	12,790	-
Total Incoming resources		60,681	27,201	87,411	86,053
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	16,503		16,503	16,501
Hall expense		21,563		21,563	21,148
Ground expenses		5,098		5,098	1,119
Rates		6,400		6,400	6,400
Light, heat & water		7,681		7,681	2,237
Community Hub re Covid Parcel Distribution		4,800		4,800	34,010
Web site		1,265		1,265	-
Depreciation		6,400	10,898	17,298	11,179
Independent examination fees		1,380		1,380	1,320
Total resources expended		71,090	10,898	81,988	93,914
Net incoming(outgoing)resources for the year		(10,409)	16,303	5,894	(7,861)
Transfers between funds		(2,018)	2,018	-	-
Fund brought forward 1 January 2021		564,625	11,883	576,508	584,369
Fund carried forward 31 December 2021		552,198	30,204	582,402	576,508

All incoming and resources expended derive from continuing activities.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	4		434,474		422,553
Current assets					
Prepayments		1,901		9,367	
Other debtors		5,929		2,516	
Bank current accounts		141,923		143,950	
Building society accounts		3,387		3,387	
			153,140	159,220	
Creditors: amounts falling due within the year					
Accruals and deferred income		5,212		5,265	
				5,265	
Net current assets			147,928		153,955
			<u>582,402</u>		<u>576,508</u>
Funds					
Designated	5	30,204		11,883	
General	6	552,198		564,625	
Total funds			<u>582,402</u>		<u>576,508</u>

The accounts on pages 4 to 8 were approved by the Board of Trustees and signed on its behalf:

.....
Leslie Fryer
Honorary Treasurer

Dated:

.....
Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

1.1 Accounting conventions

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.2 Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £6,400 (2020: £6,400) given by Basingstoke and Deane for non-domestic rates.

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the Asset.

Fixtures and equipment	- 12.5% and 10% straight line
Recreation ground	- 0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the recreation

The charity has no de minimus capitalisation limit.

1.5 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by

2 Incoming resources

Rentals received during the year in respect of operating leases were as follows:

	2021	2020
Chineham Village Hall	12,377	10,300
	<u>12,377</u>	<u>10,300</u>

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2021	2020
Wages and salaries	16,503	16,501
Taxation and social security	-	-
Pension costs	-	-
	<u>16,503</u>	<u>16,501</u>

The average number of full time equivalent employees in the year was 1 (2020: 1).

No employee received emoluments exceeding £50,000 (2020: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Tangible fixed assets - for charities own use

	Hall £	Fixtures & equipment £	Recreation ground £	Total £
Cost				
At 1 January 2020	401,782	234,819	43,275	679,876
Additions	-	29,219	-	29,219
Disposals	-	-	-	-
At 31 December 2020	401,782	264,038	43,275	709,095
Depreciation				
At 1 January 2020	-	220,684	36,639	257,323
Charge for the year	-	13,226	4,072	17,298
Disposals	-	-	-	-
At 31 December 2020	-	233,910	40,711	274,621
Net book value				
At 31 December 2020	401,782	14,135	6,636	422,553
At 31 December 2021	401,782	30,128	2,564	434,474

5 Designated funds

	As at 31/12/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31/12/21 £
Running track	4,072	-	(4,072)	-	-
Outdoor Equipment	7,811	-	(3,904)	-	3,907
Solar panels	-	14,411	(1,425)	(164)	12,822
Park lights	-	12,790	(1,497)	2,182	13,475
	11,883	27,201	(10,898)	2,018	30,204

6 Analysis of group net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	404,270	-	30,204	434,474
Net current assets	147,928	-	-	147,928
	552,198	-	30,204	582,402

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales - Charity number 277855

Accounts

CHINEHAM VILLAGE HALL AND RECREATION GROUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992.

Trustees

T J D Morgan (Chairman)
L Fryer (Treasurer & Vice Chairman)
J Herneman
D Little
K Matthews
N Matthews
J M Chamberlain (Appointed August 2020)

Y Ward (Resigned 24th February 2020)
P Wilson (Resigned 24th February 2020)
D Mayes (Resigned August 2020)
N Lloyd (Resigned December 2020)

Charity registration number

277855/A/1

Independent examiner

Charlotte Derbyshire FCCA
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Bankers

Barclays Bank plc
8 Market Place
Basingstoke

Nationwide Building Society
3 Clapham House
Potters Walk
Basingstoke

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2020.

Legal and administrative information set out on the Trustee Information page forms part of this report.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

Chineham Village Hall is a charity governed by its Trust Deeds dated 29 May 1984. It is a registered charity with the Charities Commission.

The charity is governed by trustees. The trustees who served during the year are listed on the information sheet at the front of the accounts.

Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee. Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity.

The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit.

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who live in Chineham.

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees see fit.

Achievement and performance

The Charity income has suffered as a result of the Covid pandemic. However, we received rate rebate grants from the local Council. Some further income came as a result of operating as a Community Hub distributing food and collecting and delivering prescriptions for persons isolating.

Chineham Village Social Club continue as our stable tenant, but covid forced a long lockdown and contributing only £10,300 in the year (2019: £32,000). Other tenants remain relatively static, although in the current environment a number of smaller tenants come and go.

Significant funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements.

Financial review

The accounting policies adopted to further these objectives are set out in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a loss in the year of £7,861 (2019: £14,026 surplus). This includes depreciation of £11,179 (2019: £10,413). A non cash item.

It is the policy of the charity to maintain the free reserves of the charity, at a level, which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 38 months unrestricted expenditure.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their powers or duties.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

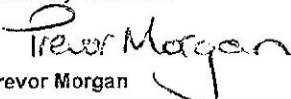
Independent examiner

The trustees intend to ask Charlotte Derbyshire FCCA to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on 13 4 21


Leslie Fryer

Honorary Treasurer


Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the trust for the year ended 31 December 2020, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- 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
- 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 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 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 statements below.

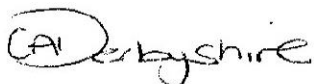
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respects 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 to 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.



Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
7 London Street
Whitchurch
Hampshire

Date: 07/05/2021

Chineham Village Hall and Recreation Ground

Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Designated Eunds 2020 £	Total Funds 2020 £	Total Fund 2019 £
Incoming Resources					
Activities for generating funds					
Investment Income		-		-	663
Incoming resources from Charitable activities					
Donations		7,200		7,200	13,634
Income from hire charges		27,245		27,245	65,029
Community Hub re Covid Parcel Distribution		34,010		34,010	-
B&DBC Covid grants		11,334		11,334	-
Solar income		1,712		1,712	1,833
Disabled playground grants		4,552		4,552	-
Total Incoming resources		86,053	-	86,053	81,159
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	16,501		16,501	14,968
Hall expense		21,148		21,148	9,733
Ground expenses		1,119		1,119	16,545
Rates		6,400		6,400	6,300
Light, heat & water		2,237		2,237	8,124
Community Hub re Covid Parcel Distribution		34,010		34,010	-
Depreciation		3,201	7,978	11,179	10,413
Independent examination fees		1,320		1,320	1,050
Total resources expended		85,936	7,978	93,914	67,133
Net incoming(outgoing)resources for the year		117	(7,978)	(7,861)	14,026
Fund brought forward 1 January 2020		564,508	19,861	584,369	570,343
Fund carried forward 31 December 2020		564,625	11,883	576,508	584,369

All incoming and resources expended derive from continuing activities.

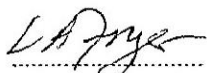
CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	3		422,553		427,607
Current assets					
Prepayments		9,367		1,116	
Other debtors		2,516		10,590	
Bank current accounts		143,950		152,320	
Building society accounts		3,387		3,387	
		<u>159,220</u>		<u>167,413</u>	
Creditors: amounts falling due within the year					
Accruals and deferred income		5,265		10,651	
		<u>5,265</u>		<u>10,651</u>	
Net current assets			153,955		156,762
			<u>576,508</u>		<u>584,369</u>
Funds					
Designated	5	11,883		19,861	
General	6	564,625		564,508	
Total funds			<u>576,508</u>		<u>584,369</u>

The accounts on pages 4 to 8 were approved by the Board of Trustees and signed on its behalf:



Leslie Fryer
Honorary Treasurer

Dated: 13/4/21



Trevor Morgan
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

1.1 Accounting conventions

These financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) and with the requirements of the Charities Act 2011.

1.2 Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £6,400 (2019: £6,300) given by Basingstoke and Deane for non-domestic rates.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the the Asset.

Fixtures and equipment	- 12.5% straight line
Recreation ground	- 0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the recreation ground is depreciated over 10 years. All fixed assets are held for charitable purposes only

The charity has no de minimus capitalisation limit.

1.5 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors.

2 Incoming resources

Rentals received during the year in respect of operating leases were as follows:

	2020	2019
Chineham Village Hall	10,300	32,000
	<u>10,300</u>	<u>32,000</u>

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2020	2019
Wages and salaries	16,501	14,968
	<u>16,501</u>	<u>14,968</u>

The average number of full time equivalent employees in the year was 1 (2019: 1).

No employee received emoluments exceeding £50,000 (2019: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

These unaudited financial statements have been subjected to independent examination. See report on page 3.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Tangible fixed assets - for charities own use

	Hall £	Fixtures & equipment £	Recreation ground £	Total £
Cost				
At 1 January 2020	401,782	228,694	43,275	673,751
Additions	-	6,125	-	6,125
Disposals	-	-	-	-
At 31 December 2020	401,782	234,819	43,275	679,876
Depreciation				
At 1 January 2020	-	213,576	32,568	246,144
Charge for the year	-	7,108	4,071	11,179
Disposals	-	-	-	-
At 31 December 2020	-	220,684	36,639	257,323
Net book value				
At 31 December 2019	401,782	15,118	10,707	427,607
At 31 December 2020	401,782	14,135	6,636	422,553

5 Designated funds

	As at 31/12/19 £	Incoming Resources £	Outgoing Resources £	As at 31/12/20 £
Running track	8,143	-	(4,071)	4,072
Outdoor Equipment	11,718	-	(3,907)	7,811
	19,861	-	(7,978)	11,883

6 Analysis of group net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	410,670	-	11,883	422,553
Net current assets	153,955	-	-	153,955
	564,625	-	11,883	576,508

Chineham Village Hall and Recreation Ground

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Incoming Resources		
Activities for generating funds		
Investment Income	-	663
Incoming resources from Charitable activities		
Donations	7,200	13,634
Hire Charges	27,245	65,029
BDBC Covid Grants	11,334	-
Community Hub	34,010	-
Solar Income	1,712	1,833
Disabled playground grants	4,552	-
Total Incoming resources	<u>86,053</u>	<u>81,159</u>
Charitable activities		
Costs of hiring hall		
Staff and staff related costs	16,501	14,968
Hall expense	21,148	9,733
Ground expenses	1,119	16,545
Rates	6,400	6,300
Light, heat & water	2,237	8,124
Community Hub	34,010	-
Depreciation	11,179	10,413
Independent examination fees	1,320	1,050
Total resources expended	<u>93,914</u>	<u>67,133</u>
Net incoming(outgoing)resources for the period	<u>(7,861)</u>	<u>14,026</u>

All operations are classed as continuing.