

**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.*

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### 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

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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.

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### 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.

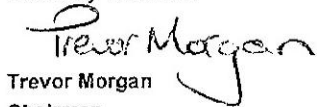
### Independent examiner

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

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

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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.

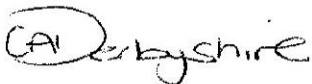
### Independent examiner's statement

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 £
<b>Incoming Resources</b>					
Activities for generating funds					
Investment Income		-		-	663
<b>Incoming resources from Charitable activities</b>					
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	-
<b>Total Incoming resources</b>		<b>86,053</b>	<b>-</b>	<b>86,053</b>	<b>81,159</b>
<b>Charitable activities</b>					
<b>Costs of hiring hall</b>					
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
<b>Total resources expended</b>		<b>85,936</b>	<b>7,978</b>	<b>93,914</b>	<b>67,133</b>
<b>Net incoming(outgoing)resources for the year</b>		<b>117</b>	<b>(7,978)</b>	<b>(7,861)</b>	<b>14,026</b>
Fund brought forward 1 January 2020		564,508	19,861	584,369	570,343
Fund carried forward 31 December 2020		<b>564,625</b>	<b>11,883</b>	<b>576,508</b>	<b>584,369</b>

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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		422,553		427,607
<b>Current assets</b>					
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	
		159,220		167,413	
<b>Creditors: amounts falling due within the year</b>					
Accruals and deferred income		5,265		10,651	
				10,651	
<b>Net current assets</b>			153,955		156,762
			576,508		584,369
<b>Funds</b>					
Designated	5	11,883		19,861	
General	6	564,625		564,508	
<b>Total funds</b>			576,508		584,369

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

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

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### 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

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### 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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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

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

	2020	2019
	£	£
<b>Incoming Resources</b>		
Activities for generating funds		
Investment Income	-	663
<b>Incoming resources from Charitable activities</b>		
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	-
<b>Total Incoming resources</b>	<u>86,053</u>	<u>81,159</u>
<b>Charitable activities</b>		
<b>Costs of hiring hall</b>		
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
<b>Total resources expended</b>	<u>93,914</u>	<u>67,133</u>
<b>Net incoming(outgoing)resources for the period</b>	<u><u>(7,861)</u></u>	<u><u>14,026</u></u>

All operations are classed as continuing.