

Hampstead Norreys Amenities Trust
Accounts for the Year Ended 31st July 2022

HAMPSTEAD NORREYS
AMENITIES TRUST

Accounts for the Year Ended 31st July 2022

The Hampstead Norreys Amenities Trust is a Registered Charity whose objects are as follows:-

“To establish and maintain or to assist in establishing and maintaining a new Village Hall and recreation ground at Hampstead Norreys in the County of Berkshire for the benefit of the inhabitants of Hampstead Norreys and its neighbourhood and such other members of the public as desire to and can conveniently make use of such facilities irrespective of political party, nationality, religious opinion, race or colour or for other charitable purposes”.

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Trustees' Report for the Year to 31st July 2022

The Trustees have pleasure in presenting the report and accounts of the Hampstead Norreys Amenities Trust for the year to July 2022.

The year was a difficult one with continuing near zero interest rates compounded by the fact that agreed car park rent of £1,050 was not received during the current or previous year.

However, the Trustees are satisfied that reserves remain adequate.

For the first time these Accounts include the Operational Accounts for the Hampstead Norreys Village Hall – both for the year ended 31st March 2022 and for the year ended 31st March 2021. Please see the explanatory notes attached.

The Trustees are satisfied that their activities fully comply with guidance from the Charity Commission in respect of public benefit.

G.E.Betts

Chairman

May 2023

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Receipts and Payments for the Year Ended 31st July 2022

		2022	2021
Receipts:	Note	£	£
Donations		4,994	51
Interest received		12	3
Hire of car park		-	-
Rent received	5	624	624
Compensation		382	
Village Hall Operating Revenue		25,517	23,071
		<hr/>	<hr/>
		31,529	23,749
Revenue expenditure:			
Hall and Dean Meadow maintenance	3	1,817	864
Grass cutting		-	-
Insurance	2	1,079	1,451
Dean Meadow rent	4	213	-
Proposed Extension and Refurbishment Project		310	119
Village Hall Operating Expenditure	6	24,584	13,305
		<hr/>	<hr/>
		28,003	15,739
		<hr/>	<hr/>
Net (deficit) / surplus for year		£3,526	£8,010

Movements on Reserves and Balance Sheet

Balance 1st August 2021	69,767	61,757
(Deficit) / surplus for year	3,526	8,010
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Balance 31st July 2022	£73,293	£69,767

Represented By:

Tangible fixed assets at cost:

Land behind former New Inn	5	14,897	14,897
Debtors		1,475	-
Bank Balances		63,689	58,264
Creditors		(6,768)	(3,394)
		<hr/>	<hr/>
		£73,293	£69,767

Trustees: G.E.Betts (Chairman) R Howard (Secretary); G Greenham; D Barlow; R Rice
Stoke House, 3 Station Hill, Hampstead Norreys, Newbury, Berks. RG18 0RS.
Telephone (01635) 202438
Registered Charity No 288207

Hampstead Norreys Amenities Trust

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Notes to the Accounts for the Year Ended 31st July 2022

1 Accounting Policies

The accounts of the Trust have been drawn up this year, as previously, on a cash basis showing amounts received and spent by the Trustees. The accounts would not be materially different on an accruals basis.

The Operational Accounts for the Village Hall have been prepared on an accruals basis.

No depreciation is provided on freehold land.

Sums expended by the Trustees on the Dean Meadow and on the construction and improvement of the Hampstead Norreys Village Hall have been written off as incurred as this asset produces no income and is not saleable.

2 Insurance

This represents the year's insurance on the Village Hall and the Dean Meadow.

3 Hall and Dean Meadow Maintenance

The majority of the running costs of the Hall have been met by the Committee of the Hampstead Norreys Memorial Hall Charity which operates it and the Hampstead Norreys Parish Council has taken responsibility for the maintenance of the Dean Meadow. The Trustees met the following costs during the year:-

	2022	2021
	£	£
Sewage pump maintenance contract	951	864
Signage	866	-
Minor Electrical Repairs	-	-
	<u>£1,817</u>	<u>£864</u>

4 Investment

Until 2015 the Trustees held £1,500 (nominal) of 3 1/2 % War Loan Stock, the interest on which was paid direct to the landlords in order to meet the rent on the Dean Meadow. This holding was redeemed during 2015 and the Trustees now therefore pay the annual rent directly.

5 Tangible Fixed Asset - Freehold Land

The Trustees own approximately 2.25 acres of land behind the former New Inn public house together with an access road to it. This property, which is currently let for grazing, is stated in these accounts at cost including legal costs.

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6 Village Hall Operating Expenditure

	2022	2021
	£	£
Cleaning	5,689	4,044
Heat, Light and Power	3,926	5,043
Rates	405	59
Repairs and Maintenance	13,629	3,964
IT, Telephone and Internet	282	159
Licences	284	-
Bank Fees	12	36
Subscriptions	357	-
	-	
	<u>£24,584</u>	<u>£13,305</u>
	=====	=====

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Note for HNAT Report & Accounts – an explanation of the two CC charities for the HN Village Hall and how they have been incorporated into one.

History of a Community Centre in Hampstead Norreys:

1. HN Memorial Hall:

The Hampstead Norreys Memorial Hall, Water Street, Hampstead Norreys, Berkshire, was built in the 1920's, by public subscription in memory of all those involved in the Great War – in line with many other community centres built at the same time for similar reasons.

The *Hampstead Norreys War Memorial Trust (HNWMT - CC number 238452)* was sealed on 5th May 1975 by the Charities Commission, in the matter of the Charities Act 1960, and replaced any original trust documents dated earlier. (The schedule of this document includes reference to the leasehold agreement with Gerald Palmer Estate “*with the buildings known as HN War Memorial Hall held for residue of the term of 60 years from 25th December 1970*”.)

The Scheme approved by the Charity Commissioners defined the responsibilities and structure for managing the HNWMT: viz. a *Village Hall Committee (VHC)* of community volunteers representing all the various community activities and listed in the scheme of arrangement from the Charities Commission.

The Memorial Hall continued as a community centre for HN and in early 1980's an appeal was launched for funds for a further refurbishment of the original facilities.

2. Village Hall:

As a result of this refurbishment appeal, a generous benefactor from the village offered to fund the building of a new building to replace the existing Memorial Hall.

- a. A new trust '*Hampstead Norreys Amenities Trust*' (HNAT - CC number 288207) was created on 29 July 1983 (amended on 27 November 1983) and trustees were appointed to manage the funds and build a new hall,
- b. Arrangements were made to lease a suitable piece of land (Dean Meadow) from the Gerald Palmer Eling Estate for 40 years (Dated 14 September 1983.)
- c. A new Village Hall was built on Dean Meadow and opened in 1985.

With the opening of the new *Village Hall*, the old *Memorial Hall* was closed down, the associated lease terminated, and the land and building were returned to the Gerald Palmer Estate.

Although the ownership and legal responsibility for the new building and the lease of Dean Meadow remained with the Trustees of HNAT, the day-to-day management of the village hall operations remained with the VHC. (However, the HNAT arranged and funded suitable building insurance for the new hall and for the service agreement for the provision, operation and maintenance of the sewage pump for the hall.)

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3. Governance:

The VHC transferred its operational responsibilities from the Memorial Hall to the new Village Hall and this governance arrangement continued satisfactorily for all concerned. The VHC reported to the HNAT when any changes were required to the building, or any other major operating changes were required.

This dual responsibility continued, without any problems and continued unchallenged for reasons lost in the mists of time. The two sets of trustees (HNWMT and HNAT) do not appear to have questioned the existence of two trusts or considered if two separate trusts were necessary.

The HNWMT continued to submit its annual report to the Charities Commission based on the operational accounts for the village hall and the HNAT continued to report its activities related to the land ownership and lease responsibilities but excluding the financial activities of the village hall.

With the appointment of new trustees to the Amenities Trust (10 October 2017) and some new appointments to the VHC in 2015 & 2016, it was recognised by both the VHC and HNAT that the 30-year-old building was not fit for purpose – with a severe shortage of storage space and limited catering facilities.

It was agreed by the HNAT and the VHC that a refurbishment project would be launched by the Amenities Trust since they were the owners of the Village Hall and they would be responsible for the necessary extension to the lease for Dean Meadow. The Village Hall Refurbishment Project was launched in January 2018 which involved commissioning architectural plans and quotations for the building work.

The original lease for Dean Meadow was surrendered on 27 June 2019 and a new 40-year lease was signed on 27 June 2019.

During discussions with the HM Revenue & Customs (during 2018), over the VAT-rating for the building & extension work, it became clear that the governance and associated documentation for the village hall was not fit for purpose and there was confusion over the responsibilities of the two registered trusts:

HNWMT - did not have any property or legal responsibility for the village hall nor had any involvement with the leasehold of the land. However, they ran the village hall.

HNAT - owned the building and were the leaseholders for Dean Meadow but did not appear to have any responsibility for the day-to-day operations.

As a result, the Trustees of HNAT and the Trustees of HNWMT (effectively the VHC) decided that the governance of the Village Hall needed to be clarified to reflect the reality of how the ownership and management responsibilities were distributed.

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4. New Governance Document:

Following discussions between the Village Hall Committee, acting as Trustees of the HNWMT, and the Trustees of the HNAT, the following actions were agreed:

- a. A new committee, the "***Village Hall Management Committee***" (VHMC), would be created as a sub-committee of the HNAT, with Terms of Reference (dated 1 October 2019) to reflect the provisions of the Scheme attached to the HNWMT,
- b. The responsibility for managing the Village Hall operations would be transferred from the old VHC to the new VHMC with effect from 1st November 2019,
- c. With effect from 1st November 2019, the operational accounts for the village hall would be incorporated into the Annual Report & Accounts to the Charities Commission for the HNAT (and replace the need for separate reporting by the HNWMT).
- d. The end of the financial year for the Village Hall would be moved from 31 March to 31 July, to match the financial year of the HNAT,
- e. The new ***Governance Document (dated 1st November 2021)*** including the ***Terms of Reference (dated 1 October 2019)*** for the VHMC would be submitted to the Charities Commission as an addendum to the HNAT Trust Deed.

See minutes of the HNAT meetings of 26 March 2019, 14 May 2019, 16 July 2019, 1 October 2019 and 10 December 2019 plus minutes of HNWMT of 13 January 2020, 6 July 2020, 5 October 2020, 11 January 2021, 26 April 2021 and 11 April 2022.

(Unfortunately, these discussions were impacted by the restrictions of the Covid-19 pandemic and decision-making took longer than expected.)

5. Transition Arrangements:

To ensure the requirements of the Charities Commission were respected, it was agreed that the operating accounts for the village hall, after 1st November 2019, should be incorporated into the accounts and report of the HNAT.

HN War Memorial Trust reports:

- The HNWMT report for y/e 31 March 2020 reflects the sales income up to 31 October 2019 (£5,027) and the full-year expenses up to 31 March 2020 (£14,552). Any sales income for that year not included in the HNWMT report (viz. £5,979.71) would be included in the HNAT report.
- The HNWMT report for y/e 31 March 2021 continues to show any remaining expenses to exhaust the funds (£7,291) plus any incorrectly directed sales income (£288). These reported figures would be discounted from the operational figures incorporated in the HNAT Report & Accounts for that year.
- The HNWMT report for y/e 31 March 2022 reflects 'nil' income and 'nil' expenses. Any HNWMT reports for subsequent years would also be 'nil' income and expenses until such time as the Trust was formally closed.

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HNAT Report & Accounts:

- For y/e 31 July 2022, the report and accounts – due by 31 May 2023 – will include the operational accounts for the village hall for the same financial period.
- For y/e 31 July 2023, and subsequent years, the Report & Accounts for the Amenities Trust will reflect the operational accounts of the village hall.

Abbreviations:

HNWMT	Hampstead Norreys War Memorial Trust was registered by Charities Commission under a Scheme of Arrangement (sealed 5 th May 1975)
HNAT	Hampstead Norreys Amenities Trust created in 1983 to arrange leasehold and building of a village hall.
VHC	Village Hall Committee , defined under the CC Scheme of Arrangement, with responsibility for managing the operations of the Memorial Hall.
VHMC	Village Hall Management Committee , a sub-committee of the HNAT created in October 2021, to be responsible for managing the operations of the Village Hall. It took over the responsibilities from VHC in November 2021.

Ron Howard

Chairman of HNWMT

Secretary to HNAT



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
HAMPTSTEAD NORRYS AMENITIES TRUST

On accounts for the year
ended

31ST JULY 2022

Charity no
(if any)

288207

Set out on pages

1-5

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

R. Maskell

Date:

9th June 2023

Name:

ROSITA MASKELL

Relevant professional
qualification(s) or body
(if any):

NA

Address:

Sarsen Stone Cottage

Hamptstead Norrises

RG18 0TN

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE