

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE HYDE WAR MEMORIAL PARISH HALL**

LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

THE HYDE WAR MEMORIAL PARISH HALL

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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THE HYDE WAR MEMORIAL PARISH HALL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the provision and maintenance of the Hyde Village Hall for the use of the inhabitants of the Parish of Hyde without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

Significant activities

The effects of the variations of COVID-19 continued to have an impact on the use of the hall. Regular classes resumed during the spring, but films and events in the hall were not held until the autumn as people gained confidence in attending large gatherings indoors. A major Street Party was held outside the hall and organised by the hall trustees which was a highly successful community event. Private bookings increased slowly towards the end of the year. The Frogham Fair was held on a new date in June and achieved record attendance and funds raised for the hall and other local charities.

Following the self-imposed moratorium on capital spending during the uncertainty surrounding Covid, a project was reformed to continue the development of the hall. Consultation with hall users identified a pressing need to improve accessibility into the hall for those with restricted mobility and the requirement for a major rework of the toilets. The costs of these works are beyond the resources available to the trustees and a concerted effort is being made to obtain assistance in the form of grants.

FINANCIAL REVIEW

Results

The resumption of activities during the year resulted in an increased surplus of £13,509 (2021 - £3,849).

At 31 December 2022, the charity had unrestricted funds available of £57,615 (2021 - £44,106).

Reserves policy

The reserves fund represents the unrestricted funds arising from past operating results.

The trustees have decided that the charity must hold reserves in order to address any property repairs or maintenance that may be required in the short or longer term.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is regulated by a trust deed dated 29th January 1986 following the building of a new hall and the acquisition of land from the former charity governed by a trust deed dated 23rd July 1938.

Trustees

At the AGM Mr D Morgan and Mr A Briggs were re-elected as trustees.

Organisational structure

The charity is administered and managed by the Committee of Management.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301827

Principal address

Frogham Cross
Frogham
Fordingbridge
Hampshire
SP6 2HU

THE HYDE WAR MEMORIAL PARISH HALL

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

Trustees

D Morgan
M Richardson
T Mayes
V Hollands
J Arigho
A Briggs
A Gambell (resigned 1.4.2022)
P Clark (deceased 1.9.2022)
G Dawkins
D Deacon
L Nicholls
C Owen
N Owen
P Skypala

Independent Examiner

Mr Jeremy Hyde
FCCA FCA
LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

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

.....
D Morgan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HYDE WAR MEMORIAL PARISH HALL**

Independent examiner's report to the trustees of The Hyde War Memorial Parish Hall

I report to the charity trustees on my examination of the accounts of The Hyde War Memorial Parish Hall (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr Jeremy Hyde
FCCA FCA
LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

Date:

THE HYDE WAR MEMORIAL PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	40,130	16,278
Investment income	3	10	10
Total		<u>40,140</u>	<u>16,288</u>
EXPENDITURE ON			
Charitable activities			
General costs		<u>26,631</u>	<u>12,439</u>
NET INCOME		13,509	3,849
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>44,106</u>	<u>40,257</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>57,615</u></u>	<u><u>44,106</u></u>

The notes form part of these financial statements

THE HYDE WAR MEMORIAL PARISH HALL

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		57,615	44,106
NET CURRENT ASSETS		<u>57,615</u>	<u>44,106</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,615	44,106
NET ASSETS		<u>57,615</u>	<u>44,106</u>
FUNDS	6		
Unrestricted funds		57,615	44,106
TOTAL FUNDS		<u>57,615</u>	<u>44,106</u>

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

.....
D Morgan - Trustee

THE HYDE WAR MEMORIAL PARISH HALL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Frogham fair - entrance fees	10,989	-
- stalls	12,571	-
Grants	-	8,335
The 100 club & other income	3,459	973
Income from social events	1,660	819
Hire of hall & equipment	11,451	6,151
	<u>40,130</u>	<u>16,278</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>10</u>	<u>10</u>

THE HYDE WAR MEMORIAL PARISH HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	16,278
Investment income	10
Total	<u>16,288</u>
EXPENDITURE ON	
Charitable activities	
General costs	<u>12,439</u>
NET INCOME	3,849
RECONCILIATION OF FUNDS	
Total funds brought forward	40,257
TOTAL FUNDS CARRIED FORWARD	<u><u>44,106</u></u>

6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	44,106	13,509	57,615
TOTAL FUNDS	<u><u>44,106</u></u>	<u><u>13,509</u></u>	<u><u>57,615</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,140	(26,631)	13,509
TOTAL FUNDS	<u><u>40,140</u></u>	<u><u>(26,631)</u></u>	<u><u>13,509</u></u>

THE HYDE WAR MEMORIAL PARISH HALL

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

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	40,257	3,849	44,106
TOTAL FUNDS	<u>40,257</u>	<u>3,849</u>	<u>44,106</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,288	(12,439)	3,849
TOTAL FUNDS	<u>16,288</u>	<u>(12,439)</u>	<u>3,849</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	40,257	17,358	57,615
TOTAL FUNDS	<u>40,257</u>	<u>17,358</u>	<u>57,615</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,428	(39,070)	17,358
TOTAL FUNDS	<u>56,428</u>	<u>(39,070)</u>	<u>17,358</u>

THE HYDE WAR MEMORIAL PARISH HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE HYDE WAR MEMORIAL PARISH HALL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Frogham fair - entrance fees	10,989	-
- stalls	12,571	-
Grants	-	8,335
The 100 club & other income	3,459	973
Income from social events	1,660	819
Hire of hall & equipment	11,451	6,151
	<hr/> 40,130	<hr/> 16,278
Investment income		
Deposit account interest	10	10
	<hr/>	<hr/>
Total incoming resources	40,140	16,288
EXPENDITURE		
Charitable activities		
Water & sewerage	86	32
Insurances	1,134	1,153
Electricity	1,506	921
Sundry expenses & office items	1,718	1,894
Fair	9,105	-
Property repairs	1,708	3,154
Cleaning	5,280	4,595
Grants to institutions	5,380	-
	<hr/> 25,917	<hr/> 11,749
Support costs		
Governance costs		
Accountancy and legal fees	714	690
	<hr/>	<hr/>
Total resources expended	26,631	12,439
	<hr/>	<hr/>
Net income	<u>13,509</u>	<u>3,849</u>