

**FROXFIELD VILLAGE HALL**  
**(KING GEORGE V MEMORIAL)**  
**REGISTERED CHARITY NUMBER 301829**  
**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER 2021**

**Contents**

Trustees Annual Report	Pages 1 to 3
Financial Statements	Page 4
Balance Sheet	Page 5
Notes to the Financial Statements	Pages 6 to 9
Independent Examiner's Report	Page 10

**FROXFIELD VILLAGE HALL**  
**REGISTERED CHARITY NUMBER 301829**  
**TRUSTEES ANNUAL REPORT FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021**

The Trustees present their Report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The charity was established by Trust Deed dated 6<sup>th</sup> January 1937, and is registered with the Charity Commission Number 301829.

### **Objectives and Activities**

The charity is established for the holding of the village hall premises for the purposes of physical and mental recreation and social, moral and intellectual development for the benefit of the inhabitants of the Parish of Froxfield and its immediate vicinity.

Activities comprise the provision of the Village Hall as a permanent community facility. The Village Hall is available for hire by an individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year.

The charity is organised as a trust with Council of Management comprising elected and nominated members. Local organisations in Froxfield are entitled to nominate one member of the Council of Management each. Four members are elected to the Council of Management at each Annual General Meeting.

### **Trustees of the Charity**

The members of the Council of Management (the Trustees) and their appointing body where appropriate who have served during the year and since the year end were as follows:

Kate Allen	Chairman	Elected 26th May 2020
Fiona Gibbon	Treasurer	Resigned AGM 2022
Sarah MacColl	Secretary	Resigned AGM 2022
	Hall	
Angela Hiscock	Bookings	Co-opted
	Co-	
Kevin Hiscock	Caretaker	Cricket Club Representative
Katherine Matcham	Secretary	Elected AGM 2022
		Froxfield CE Primary and Pre-School Representative
Vickie Farrow		
Jenna Samengo-Turner		Garden Club Representative
Sue Clegg		Choir Representative
		Parish Council Representative - Appointed AGM 2020
Dave Rymer		
Angela Botham		Appointed AGM 2020
		Youth Group Representative - Appointed AGM 2020
Sara Greenaway		

Council of Management members are elected or appointed on an annual basis, with the Chairman and Secretary being elected by the membership of the Council of Management. The Annual General Meeting is usually held in April. Members are recruited from the local community as required. The name on the Title Deeds is the Official Custodian of Charities.

In common with many village halls and other small charities the Council of Management are volunteers. Details of expenses reimbursed are given in notes 7 and 8. It is not possible to quantify the value of the work done by the Council of Management and other volunteers on behalf of the Village Hall.

**FROXFIELD VILLAGE HALL**  
**REGISTERED CHARITY NUMBER 301829**  
**TRUSTEES ANNUAL REPORT FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021**  
(continued)

## **Achievements and Performance**

This has been a year of many challenges. It began well with the Froxfield Primary School starting a Pre-School facility in the Village Hall.

The Hall was forced into lockdown towards the end of March due to the Covid-19 pandemic. Full lockdown meant that the Hall was closed to all hirers.

Trustees and Committee members used the time to plan for re-opening the Hall in a Covid-secure way. The Hall was prepared to comply with the rapidly changing regulations and guidance, displaying posters, with a one-way system to minimise contact, risk assessments and guidelines for hirers and users of the Hall to ensure their safety. As a result, the Hall was able to re-open to the Pre-School under tight health and safety regulations. Furthermore, one Community Drop-In and a few choir rehearsals were successfully run during September, but unfortunately, as the rules changed, further socialising activities were unable to be hosted. The Cricket Club were able to play through the summer keeping a sense of village life.

Over the year, income dropped by 50%, but a reduction in expenses, mainly energy bills, has helped.

All community buildings were entitled to the Retail, Hospitality and Leisure grant of £10,000 or £25,000 depending upon rateable value of the premises which was unrestricted funding. The Village Hall received this grant, being awarded £10,000 from East Hampshire District Council (EHDC) to support our loss of income.

The Village Hall also successfully bid for a £20,000 Supporting Communities Fund from East Hampshire District Council to be used to make some well overdue maintenance and renovation works to the Hall building. The trustees are extremely grateful to EHDC for their generosity. The Trustees hope that with these necessary improvements, we will increase the sustainability of the building and the whole community will benefit. The Trustees are mindful that there may be a need to assist with any shortfall and have agreed to use some of the Charity's reserves. The Trustees have used the opportunity during the Covid restrictions to prepare a Schedule of Works and appoint a Task Force. The urgent repairs, including leaking roof issues, rainwater goods overhaul, weather proofing external walls and joinery will start in the Summer of 2021.

Furthermore, the Village Hall received a generous donation of £2,500 from a resident and huge supporter of the community of Froxfield and the Village Hall, who sadly passed away. The Trustees have agreed to buy a smart noticeboard engraved in his memory.

Using the opportunity of a quieter period over Covid lockdown, with a generous contribution from the Parish Council and Hampshire County Council Children's Services, significant repairs and improvements were made to the Village Hall Car Park. The Trustees also used money raised in the previous year by the Community to improve the access to the Car Park by replacing broken posts as well as resurfacing around the building.

In this period of uncertainty, the Trustees have taken the opportunity to review the Health and Safety regulations and Servicing agreements for the Village Hall. The Trustees would like to thank Froxfield Primary School for their help in making this happen and with the right plans in place, are now looking forward to welcoming the regular hirers back when this becomes possible.

Two other opportunities have arisen this year. The Froxfield Village Hall website has been updated and improved together with the development of a Community Facebook Group. The Covid-19 pandemic has brought uncertainty to many people, but through the work of communities responding to people in need and having a facility like a Facebook Group, help can be found. The Trustees would like to thank the individuals involved in updating the website and the Community Facebook Group.

Although a challenging year, the Trustees have a great deal to be thankful for. The Trustees very much look forward to welcoming their usual hirers in the near future. It is hard to imagine Froxfield without community space providing social events, opportunities of exercise and learning, space to try out new ideas or just somewhere to meet friends and prevent loneliness.

The new year will doubtless bring its own challenges for Froxfield Village Hall, but it also offers the opportunity to build on this year's successes to ensure that it is stronger and more resilient in the future.

The Trustees would like to thank everyone that works so hard to keep our Community hub operating and they are always looking for volunteers or new committee members.

### **Financial Review (including reserves policy)**

This year the cash spent did not exceed cash inflow despite continued costs of maintaining the Hall. Income from hall hire has increased by 47% on the previous year.

The Charity banks with Santander Bank.

Free reserves (that is funds not invested in fixed assets) have decreased over the past year and represent approximately twenty-seven months of average annual expenditure over the past two years (2020 thirty-three months).

### **Risk Management**

As required by the Charity Commission, the Committee regularly undertake reviews of the significant risks to the charity to ensure that appropriate mitigation policies exist.

On behalf of the Council of Management

S MacColl  
Secretary  
Woolfield Farm  
Froxfield  
Petersfield  
Hampshire

Date .....

**FROXFIELD VILLAGE HALL**  
**REGISTERED CHARITY NUMBER 301829**  
**FINANCIAL STATEMENTS FOR THE YEAR TO 31<sup>st</sup> DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2020 £
<b>INCOME</b>					
<b>Voluntary income:</b>					
Donations including gift aid tax recovered		19,860	0	19,860	3,176
<b>Activities for generating funds:</b>					
Fundraising events	6	3,126	0	3,126	0
Car Park/Grant received		0	500	500	30,000
Deposit interest		53	0	53	128
		23,039	500	23,539	33,304
<b>Income from generated funds</b>					
<b>Charitable activities:</b>					
Charges for hall hire		8,834	0	8,834	6,026
<b>TOTAL INCOME</b>		<b>£31,873</b>	<b>£500</b>	<b>£32,373</b>	<b>£39,330</b>
<b>EXPENDITURE</b>					
Fundraising costs	6	£993	£0	£993	£0
Charitable activities - Village Hall					
Electricity		2,109	0	2,109	1,281
Oil		1,279	0	1,279	1,853
Rates and water rates		474	0	474	234
Repairs and renewals		3,919	0	3,919	208
Cleaning and sundries		516	0	516	773
Subscriptions		175	0	175	537
Insurance		2,997	0	2,997	2,808
Caretaker	7	600	0	600	600
Renovation/Car park expenses		0	15,825	15,825	7,304
Depreciation		3,444	6,056	9,500	9,500
		£15,513	£21,881	£37,394	£25,098
<b>TOTAL EXPENDITURE</b>		<b>£16,506</b>	<b>£21,881</b>	<b>£38,387</b>	<b>£25,098</b>
<b>Net income/(expenditure)</b>		<b>15,367</b>	<b>-21,381</b>	<b>-6,014</b>	<b>14,232</b>
Fund balances brought forward		142,193	202,993	345,186	330,954
<b>Fund balances carried forward</b>		<b>£157,560</b>	<b>£181,612</b>	<b>£339,172</b>	<b>£345,186</b>

The notes on pages 6 to 9 form part of these financial statements

	<b>Note s</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>	<b>2020 £</b>
<b>Fixed Assets</b>					
Village Hall	<b>2</b>		266,583		276,083
Furniture and Equipment	<b>2</b>		0		0
			<u>266,583</u>		<u>276,083</u>
<b>Current Assets</b>					
Stock		639		239	
Debtors: Hall hire charges		1,243		450	
Gift Aid tax relief		0		0	
Prepayments		20		40	
Balances at Bank:					
Deposit Accounts		64,994		31,941	
Current Account		<u>6,719</u>		<u>36,523</u>	
		73,615		69,193	
Liabilities – amounts falling due within one year					
Creditors	<b>3</b>	<u>1,026</u>		<u>90</u>	
<b>Net Current Assets</b>			72,589		69,103
Total Assets less Current Liabilities			<u>£339,172</u>		<u>£345,186</u>
<b>Represented by:</b>					
<b>FUNDS</b>					
<b>Unrestricted Income Funds:</b>					
General Fund			157,560		142,193
<b>Restricted Fund</b>			<u>181,612</u>		<u>202,993</u>
			<u>£339,172</u>		<u>£345,186</u>
			<u>2</u>		<u>6</u>

For and on behalf of the Managing Committee

.....  
Sarah MacColl (Secretary)    Kate Allen (Chairman)

Date: .....

The notes on pages 6 to 9 form part of these financial statements

**FROXFIELD VILLAGE HALL**  
**REGISTERED CHARITY NUMBER 301829**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31<sup>st</sup> DECEMBER**  
**2021**

**1. Summary of Significant Accounting Policies**

**General Information and Basis of Preparation**

Froxfield Village Hall is a charity in England. The address of the principal office

of the charity is Green Farm House, Froxfield, GU32 1DQ. The nature of the charity's operations and principal activities are for the holding of the village hall premises for the purposes of physical and mental recreation and social, moral and intellectual development for the benefit of the inhabitants of the Parish of Froxfield and its immediate vicinity.

The charity constitutes a public benefit entity as defined by FRS 102. 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 applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £0.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## **Funds**

Unrestricted funds 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 comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **Hall Hire**

Charges for hall hire are credited to the Statement of Financial Activities when the hire occurs.

## **Grants and Donations**

Grants and donations are credited to the relevant fund in the Statement of Financial Activities when they are received.



(Continued)

**Charitable activities**

The costs involved in the operation of the village hall are included on an accruals basis.

**Depreciation**

Depreciation is provided on the Village Hall building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Village Hall building 2% per annum (straight line basis)  
Furniture and equipment 25% (straight line basis)

**Fundraising costs**

Fundraising costs are charged to the Statement of Financial Activities when the fundraising activities occur.

**Taxation**

As a registered charity no liability to taxation arise.

**2. Fixed Assets - Used by the charity**

	<b>Freehold Village Hall £</b>	<b>Furniture and Equipment £</b>	<b>Total £</b>
<b>Cost/Valuation</b>			
1 <sup>st</sup> January 2021	473,679	7,654	481,333
Additions	0	0	0
Disposals	0	0	0
31 <sup>st</sup> December 2021	£473,679	£7,654	£481,333
<b>Depreciation</b>			
1 <sup>st</sup> January 2021	197,596	7,654	205,250
Charge for the year	9,500	0	9,500
Disposals	0	0	0
31 <sup>st</sup> December 2021	£207,096	£7,654	£214,750
<b>Net book value at 31<sup>st</sup> December 2021</b>	£266,583	£0	£266,583
Net book value at 1 <sup>st</sup> January 2021	£276,083	£0	£276,083

The Village Hall building has been valued at 75% of the sum insured in 1997 plus the cost of additions acquired subsequently.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER**  
**2021**  
(Continued)

**3. Creditors: amounts falling due less than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	936	0
Retention on building contract	0	0
Grants received to pay in due course	0	0
Deposits received in advance	90	90
Accruals	0	0
	<u>£1,026</u>	<u>£90</u>

**4. Summary of Net Assets by Funds**

	<b>Unrestricted Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	86,100	180,483	266,583
Net Current Assets	71,460	1,129	72,589
<b>Net Assets</b>	<u>£157,560</u>	<u>£181,612</u>	<u>£339,172</u>

**5. Funds**

There are two restricted funds representing:

- a) Monies received for the Village Project to extend the facilities available at the hall
- b) Monies received for the Car Park Renovation at the hall

<b>Restricted Funds</b>	<b>Village Project</b>	<b>Car Park &amp; Renovation Works</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Brought Forward	182,993	20,000	202,993
Income	0	500	500
Expenditure	(6,056)	(15,825)	(21,881)
<b>Carried Forward</b>	<u>£176,937</u>	<u>£4,675</u>	<u>£181,612</u>

**REGISTERED CHARITY NUMBER 301829**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31<sup>st</sup> DECEMBER**  
**2021**  
(Continued)

## 6. Fundraising Events

<b>2021</b>	<b>Costs</b>	<b>Proceeds</b>	<b>Net</b>
<b>Unrestricted</b>	<b>£</b>	<b>£</b>	<b>£</b>
Lottery	0	0	0
Fireworks	993	3,126	2,133
	<u>£993</u>	<u>£3,126</u>	<u>£2,133</u>
<b>Restricted</b>			
Burns Night	0	0	0
Quiz Night	0	0	0
Zimbe	0	0	0
	<u>£0</u>	<u>£0</u>	<u>£0</u>
<b>2020</b>	<b>Costs</b>	<b>Proceeds</b>	<b>Net</b>
<b>Unrestricted</b>	<b>£</b>	<b>£</b>	<b>£</b>
Lottery	0	0	0
No Name	0	0	0
	<u>£0</u>	<u>£0</u>	<u>£0</u>
<b>Restricted</b>			
Band Night	0	0	0
Quiz Night	0	0	0
Zimbe	0	0	0
	<u>£0</u>	<u>£0</u>	<u>£0</u>

<b>7. Caretaker's Expenses</b>	<b>2021</b>
<b>2020</b>	
	<u>£600</u>
	<u>£600</u>

Richard Moss and Kevin Hiscock are co-caretakers of the Village Hall as well as trustees and it is agreed by the governing body of the charity that they may be remunerated for their services as caretakers. Richard very sadly passed away in 2019.

## 8. Trustees' Expenses

No other members of the Council of Management, nor any person connected with them has received or is due to receive any remuneration or Trustees' Expenses for the year directly or indirectly from the Charity's funds.

## 9. Comparative Figures

All the previous year comparative figures relate to unrestricted funds except depreciation of £6,056.

**OF FROXFIELD VILLAGE HALL**  
**REGISTERED CHARITY NUMBER 301829**

I report to the trustees on my examination of the accounts of Froxfield Village Hall (the charity) for the year ended 31 December 2021.

**Responsibilities and Basis of Report**

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 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 charity 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.

Although Covid-19 restrictions have had an adverse effect on income from hall hire and fundraising activities, there are no indications that Froxfield Village Hall will not continue in operational existence for at least one year from the date of approval of the financial statements. The accounting policies include a short note about the adoption of the going concern basis and I consider that this is reasonable.

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.

Mrs M Fry ACA  
Froxfield  
Petersfield  
Hampshire

Date .....