



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Elsted and Treyford Village Hall Trust

On accounts for the year  
ended

31 March 2022

Charity no  
(if any)

305365

Set out on pages

1 to 3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

Responsibilities and  
basis of report

As the charity's trustees, 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 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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

Signed:

Date:

30-09-22

Name:

A Mardle

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

FCA

Address:

Greens Court, West Street, Midhurst, GU29 9NQ

**Elsted and Treyford Village Hall Trust**  
**Accounts for the Year ended 31st March 2022**  
Registered Charity No. 305365

**Receipts and payments for the year ended 31st March 2022**

	£	£	2021 £
<b>General Purposes Fund:</b>			
<b>Income Receipts</b>			
Grants and Donations			
Gift Aid and other donations	365		365
Grants received	11,067		19,631
		11,432	19,996
Trading Activities			
Hire charges	15,493		580
Events	1,134		0
Other income	199		0
		16,826	580
Investment Income			
Bank Interest			479
Dividends	490		488
		490	967
Sale of Capital Assets		0	0
<b>Total Receipts</b>		<u>28,748</u>	<u>21,543</u>
<b>Direct Charitable Expenditure</b>			
Insurance	1,644		1,612
Council Tax & Refuse Collection	694		361
Electricity	1,985		608
Sewage & Water	393		378
Cleaning	3,045		1,294
Bank charges	16		0
Repairs & Sundry Expenses	2,719		901
		10,496	5,154
Other Expenditure			
Performing Rights Licence	109		170
Website	169		144
Fund-raising	1,134		0
		1,412	314
Acquisition of Capital Assets			
Village Hall Buildings	0		0
Furniture, Fixtures, Fittings and Equipment	8,280		0
		8,280	0
<b>Total Payments</b>		<u>20,188</u>	<u>5,468</u>
<b>Net Receipts/(Payments) for the year</b>		8,560	16,075
<b>Net monetary assets at 1 April 2021</b>		49,258	33,183
<b>Net monetary assets at 31 March 2022</b>		<u>57,818</u>	<u>49,258</u>

**Elsted and Treyford Village Hall Trust**  
**Accounts for the Year ended 31st March 2022**

	Designated £	Unrestricted £	TOTAL £	2021 £
<b>Monetary Assets</b>				
Bank Balances				
Bank non interest-bearing current account	34,314	29,661	63,975	53,840
Bank interest-bearing account	0	0	0	0
	34,314	29,661	63,975	53,840
Other balances				
Accrued expenses		(230)		(274)
Revenue received in advance		(5,927)		(4,308)
			(6,157)	
Net monetary assets			57,818	49,258
<b>Non Monetary Assets</b>				
Land and Buildings at cost:		233,677		233,677
Additions during year		0		0
As at 31 March 2022			233,677	233,677
Furniture, Fixtures, Fittings and Equipment at Cost				
As at 1st April 2021		22,782		22,782
Additions during year		8,280		0
Sold/transfer during year		0		0
As at 31st March 2022			31,062	22,782
Held for investment purposes in the name of the trust				
UK Equities at valuation as at 31 March 2022	12,186		12,186	10,767
<b>Total Net Assets of the Village Hall</b>	<b>46,500</b>	<b>288,243</b>	<b>334,743</b>	<b>316,484</b>
<b>Analysis of Funds</b>				
Designated Major Maintenance Fund	46,500		46,500	46,500
Undesignated. Monetary Assets		23,504		
Undesignated. Non Monetary Assets		264,739		
Total Undesignated Assets			288,243	269,984
Total Assets of the Village Hall	46,500	288,243	334,743	316,484
<b>Movement in Funds</b>				
Balances as at 1 April 2021	46,500	269,984	316,484	300,048
Allocation for year for major maintenance work		0	0	0
Cost of capital assets acquired		8,280	8,280	0
Sale/transfer of capital assets		0	0	0
Surplus/(Decrease) in value of monetary assets		8,560	8,560	16,075
Increase/(Decrease) in value of investments for year		1,419	1,419	361
Balances as at 31 March 2022	46,500	288,243	334,743	316,484

The Trustees have decided that a designated reserve be established in order to ensure that adequate funds are available for future major maintenance work to the Village Hall buildings. No transfer is being made this year.

Michael Moss  
Trustee Chairman

DATE 24.09.2022.

John Rider  
Trustee Treasurer

DATE 24.09.22



## Notes to accompany the Financial statement For the year ended 31st March 2022

### 1. Accounting policies

#### a Accounting convention

The financial statements have been prepared in accordance with the Charities (Accounts and Reports) Regulations 2008 (SI 629). They consist of a Receipts and Payments account and a Statement of Assets and Liabilities.

The financial statements include all transactions, assets and liabilities for which the Trustees are responsible in law. They do not include the accounts of groups that use the facilities of the village hall and its surrounding areas.

#### b Funds accounting

Funds held by the Trustees are:

*Unrestricted funds* - general funds which can be used for Trustees ordinary purposes

*Designated funds* - monies set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

#### c Income Receipts

All income receipts are accounted for gross.

##### *Voluntary Income*

*Income tax* recoverable on Gift Aid donations is recognised when the income is received.

*Grants* are recognised on receipt.

##### *Income from investments*

Dividends and Interest entitlements are accounted for as they are received.

##### *All other income*

All other income is recognised when it is receivable.

##### *Gains and losses on investments*

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 March.

#### d Resources used

Resources expended are accounted for on a payments basis and are accounted for gross.

#### e Fixed Assets

##### *Non-Monetary Assets*

The land is partly owned on a freehold basis at nil cost and partly on a leased basis for 99 years, of which 74 are unexpired, at a peppercorn rent.

The village hall building is valued at cost

Furniture, Fixtures, Fittings and Equipment are valued at cost.

##### *Depreciation*

No depreciation is charged in the accounts. Instead a designated reserve has been established to ensure that funds are available for major maintenance work.

##### *Investments*

Investments are stated at market value at the balance sheet date.

#### f Current Assets

Amounts owing to the Trustees at 31 March in respect of hire charges are shown in the statement of assets and liabilities as debtors less provision for amounts that may prove uncollectable.

Bank balances include cash held on deposit and on bank current account.