



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2022		31	03	2023

Section A Reference and administration details

Charity name	Hood Memorial Hall
Other names charity is known by	Devauden Village Hall
Registered charity number (if any)	524336
Charity's principal address	Devauden
	Chepstow
	Monmouthshire
Postcode	NP16 6NX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kevin McElroy	Chair	Until 7 July 2022	
2	Tim Walker	Vice Chair and Chair		
3	Jeremy Horton	Vice Chair		
4	Jo Cann	Secretary		
5	Gareth Jones	Treasurer		
6	Julie Layzell		7 April 2022 to 7 July 2022	
7	Martin Chainey		Until 31 December 2022	
8	Peter Kenington		Until 6 March 2023	St James The Great of Devauden
9	Richard May			
10	Sarah Trim		Until 9 June 2022	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bank	National Westminster Bank plc	4 Church Road, Filton BS34 7BL

Name of chief executive or names of senior staff members (Optional information)

N/A

Section B

Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	There are up to 12 trustees of the charity. Trustees are appointed or reappointed by election at the Annual General Meeting, apart from those who are appointed by the local bodies set out in the trust deed (namely the Devauden Community Council, the Devauden Green Women’s Institute and the St James the Great of Devauden Parochial Church Council who are entitled to appoint one trustee each). Any adult from Devauden or the neighbouring area is eligible to vote at the AGM, where one third of the elected trustees retire (specifically, those who were elected or re-elected the longest time ago). Trustees may also be co-opted by the committee between AGMs, and any such trustees must resign and, if wishing to continue in the role, seek election at the next AGM. A retiring member is eligible for re-election at the AGM.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>All trustees are provided with a copy of the charity’s Trust Deed, a document outlining their responsibilities and a short history of the hall, and the charity’s Financial Policies and Procedures and Committee of Management Rules documents (both of which were ratified on 4 June 2020).</p> <p>The charity’s committee of management comprises all the trustees. It elects the chair, vice chair, treasurer and secretary at its first meeting after the AGM. The committee takes all major decisions relating to the management of the charity. Sub-committees may be formed with express authorisation to take certain decisions. Generally, sub-committees are formed to organise major events. During this year sub-committees were in operation to organise the annual fete on 9 July 2022, the annual fireworks event on 5 November 2022, the annual Devauden Festival held on 20 and 21 May 2022 and planned for 26-28 May 2023 and the Devauden Races planned for 1 May 2023. Working groups may also be formed, but do not have any decision-making authority, and must present recommendations to the committee. No working group was in operation during this year.</p> <p>The charity is not part of any wider network and raises its own funds, primarily through fund-raising events held throughout the year and income from rental of the hall. It liaises with Devauden Community Council and Monmouthshire County Council (e.g. to give notice of major events), other local community organisations (including the Devauden Green WI, the St James the Great of Devauden Parochial Church Council and local Scout groups, all of which use the hall), and local businesses (e.g. to request sponsorship and to place orders for goods and services).</p> <p>The charity relies on numerous local volunteers (including trustees) to help run events. Maintaining the enthusiasm and commitment of volunteers is of huge importance to the charity. During this year the committee took the decision that it would move away from organising virtually all public events at the hall to focus on oversight and the strategy of the charity. It has therefore been encouraging and helping individuals and groups to organise events.</p> <p>The committee is responsible for management of the controls and risks around the charity’s finances, in line with the documented financial policies and procedures.</p> <p>The sub-committees responsible for major events also assess risks related to those events and put in place and execute detailed event management plans that are shared in advance with the Event Safety Advisory Group at Monmouthshire County Council.</p> <p>All trustees and members of the management committee give their time voluntarily and receive no remuneration or other benefit.</p>
--	---

Summary of the objects of the charity set out in its governing document

Management and maintenance of the Hood Memorial Hall and its grounds for the use of the inhabitants of Devauden and the neighbourhood without discrimination in accordance with the charity's equal opportunities policy, and in particular, for use for meetings, and other forms of recreation and leisure-time occupation, including the provision of sports, arts, leisure and educational activities with the object of improving the conditions of life for the said inhabitants.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities that the charity undertakes are:

- Rental of the main hall, the Ferard meeting room and the hall grounds to community groups and private groups. In effect the charity subsidises the rental cost because the rental income is less than the cost of operating and maintaining the hall and its grounds. Meetings open to the public attract a lower rental cost than private bookings.
- Operation of sport, arts, leisure and educational events aimed at the beneficiaries of the charity. Often these also raise funds for the charity via raffles, entrance fees, sales of food and drink and so on. Notably, the annual Devauden Festival typically generates a large surplus that has enabled the hall to invest in its physical assets.
- Donations to selected charities and non-profit organisations, typically with some connection to the beneficiaries of the charity.
- Provision of the hall grounds and Cae Ni, a large field adjoining the hall grounds, for the day-to-day use of the community. The hall's car park was used by the mobile Post Office van until December 2022 when the Post Office withdrew the service (without consultation) and the Friday night fish & chip van. Cae Ni houses a wireless transceiver operated by Ogi that provides wireless broadband connections to residents of the Cot.
- Maintenance of public amenities including the children's playground located in the hall grounds, the defibrillator in the former BT telephone box, and the statue of John Wesley on the village green. The charity also buys and erects the village green Christmas tree.

The trustees keep in mind the Charity Commission's guidance on public benefit when planning activities for the year and aim to cater for all members of the community of Devauden and its neighbourhood.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity normally makes a significant donation to the Severn Area Rescue Association (SARA), which provides first aid facilities at major events run by the charity, and donates half the profits from the annual fete to St James the Great of Devauden church. The charity also occasionally runs events in aid of specific charities (often instigated by volunteers who wish to raise funds for a specific charity).

The operation of the charity, day to day maintenance of the charity's property and running of events relies entirely on volunteers – notably the trustees that form the committee of management of the hall plus many other volunteers who help with maintenance of the hall and its grounds and who run and help with events. We continued to rely on volunteers during this year, particularly for operation of the festival, the fete and fireworks event and maintenance of the hall and its grounds.

Summary of the main achievements of the charity during the year

This year saw the hall hold three major events:

- The Devauden Festival returned on 20-21 May 2022, three years since it was last run due to the coronavirus pandemic. This was a hugely successful event in terms of the positive feedback received from the attendees, the level of attendance (just over 3,000 people) and the financial outcome with profit in excess of £20,000. Local residents are entitled to free tickets. Given the success of the festival and after sounding out attendees of the annual general meeting, the committee decided to trial a three-day format in 2023.
- The Devauden village fete, on 9 July 2022, which raised nearly £1,500 of which half was donated to the church of St James the Great of Devauden.
- The fireworks event on 5 November 2022, which raised around £4,500 and was attended by around 1,500 people. Devauden Community Council covered the cost of the insurance for the event.

Other events arranged by the hall included:

- The annual general meeting on 8 October 2022. To encourage attendance after several years of only trustees attending, the hall arranged a free hog roast for all attendees, and we saw 50 attendees take part with a lively discussion about the future of the charity and the hall building.
- A husting for the county councillor election on 16 October 2022, chaired by Tim Walker.
- A quiz night in aid of the Chepstow & District Parkinsons Support Group, which raised £293.
- The annual bingo and auction on 10 December 2022, which raised nearly £2,000 for the Severn Area Rescue Association CIO (charity number 1193634).
- A Pensioners' Christmas Lunch on 18 December 2022 which was paid for by the hall and Devauden Community Council, and run by Bonnie Carpenter, Gail Gardiner and Pete Gardiner.
- A Christmas Panto and visit by Father Christmas on 21 December 2022 with free tickets for all local under 18s, arranged by Martin Chainey.
- A New Year's Eve party and disco, arranged by Gareth Jones, and subsidised by the hall.

As a result of the committee encouraging local people and groups to organise events the hall hosted:

- An Italian evening catered by Jacqueline Tottem on 3 September 2022.
- A psychic evening arranged by Sarah Trim on 14 October 2022, with a repeat performance on 17 February 2023.
- A presentation on 11 November 2022 given by Tessa Legg covering her climb of Kilimanjaro earlier in the year in aid of Cancer Research Wales.
- A series of Open Mic Jamble events starting on 26 November 2022, organised by a group led by Conor Mee and Richard Harrison, and held again on 25 February 2023. For the first event the hall offered a free drink to each attendee.
- A farmers' breakfast run by the Curre and Llangibby Hunt on 21 February 2023.
- Thursday Teas on the first Thursday of most months, organised by Liz Davies.

The hall was used regularly during the year by various groups including the bowling club, Scout groups (including weekend camps), St James the Great church, the sewing club, the table tennis club, a yoga group, Devauden Green Women's Institute, Devauden Community Council and the BMW Club – Western Section. It hosted the polling station for the May 2022 Welsh government and council elections and then the polling station and count for the election of a new county councillor on 20 October 2022. It was also used for private events including birthday parties and table tennis sessions and for meetings by Gwent Police, Natural Resources Wales and Monmouthshire Housing Association.

Throughout the year the charity continued to maintain the hall, its grounds, the children's playground (including replacing the zip wire in October 2022), Cae Ni, the statue of John Wesley and the Devauden defibrillator. Cae Ni was used by local

<p>residents extensively during the year. The hall maintained its 5 food hygiene rating in January 2023.</p> <p>The digitisation of the charity continued with the launch of hall email addresses and use of Google Workspace for documents, meetings and calendars from October 2022.</p>
--

Section E

Financial review

<p>Brief statement of the charity's policy on reserves</p>	<p>The charity has a reserves policy which was approved on 4 June 2020. A reserve is maintained in order to ensure the stability of the ongoing operations of the charity by providing an internal source of funds for situations such as a sudden increase in expenses due to one-off, unplanned issues (e.g. urgent and uninsured building works) and for an unanticipated reduction in funding (e.g. poor attendance at a major event). The target minimum reserve fund is equal to the average annual operating cost calculated at the end of each financial year.</p> <p>The simplification of the charity's finances during the covid-19 pandemic enabled us to identify the typical minimum annual costs to operate the charity (primarily maintenance and running costs of the hall and its grounds), and a reserve fund of £20,000 is maintained as a designated fund for this purpose. In addition, to cover the upfront costs of the Devauden Festival, an additional reserve of £20,000 is maintained.</p>
<p>Details of any funds materially in deficit</p>	<p>None</p>

Further financial review details (Optional information)

<p>You may choose to include additional information, where relevant about:</p> <ul style="list-style-type: none"> the charity's principal sources of funds (including any fundraising); how expenditure has supported the key objectives of the charity; investment policy and objectives including any ethical investment policy adopted. 	<p>The charity's principal sources of funds are:</p> <ol style="list-style-type: none"> rental income a small society lottery (the Top 60 Club) that raises restricted funds to be used for maintenance of the hall and its grounds donations income from electricity generation by the rooftop solar panels income, including sponsorship, from events. This is usually the largest source of funds. <p>In this financial year, rental income was £7,836, the Top 60 Club income was £2,618, donations £921, electricity generation income £1,190 and event income £79,971, giving a total income of £92,801. Outgoings were £75,141, of which the biggest category was event expenses at £54,049 and then maintenance at £6,404.</p> <p>Therefore, the charity's income was £12,829 excluding events and its costs £16,224. This latter figure excludes donations by the charity of £4,869 from funds raised at events specifically for the purpose of fundraising for the recipients.</p> <p>The hall's three-year fixed price electricity supply contract ended in February 2023, and a new fixed price contract was taken out that will see electricity costs roughly double to around £2,000 per year. Therefore it appears keeping a reserve of £20,000 to cover annual operating costs remains prudent.</p> <p>At the end of the year the charity had £79,941 in its bank accounts and £759 cash in hand, totalling £80,700, compared to £63,041 at the start of the year. The charity therefore has improved its financial health. Funds are held in its bank accounts and the charity does not use any other form of investment.</p> <p>An analysis of the 2019-20 finances revealed that the income from renting the hall, the lottery and all events except the Devauden Festival (in May 2019) was less than the costs of operating and maintaining the hall and its grounds. In other words, some of the profit generated by the Devauden Festival was essential for the charity to cover its costs in that year. We then had 2020-21 which was unusual because of the covid pandemic, and during which we were unable to run events and rental income was minimal. Costs in that year were covered by donations from Monmouthshire County Council. In the 2021-22 financial year we ran the fete and fireworks event, but not the festival, and generated a surplus of £3,852. Note however that this calculation did not include a donation of £2,100 to SARA, being the funds raised from the auction and bingo night on 5 March 2022 which were donated in the 2022-23 financial year (covered by this report), so the effective surplus was £1,752. Therefore in effect the charity generated a</p>
--	---

small surplus without the festival in the 2021-22 financial year. In the financial year covered by this report, the charity also generated a small surplus without the festival, given the fete and fireworks event raised over £5,000 in profit.

This implies that the surplus generated by the festival in future years could be used for capital expenditure on the hall and/or invested. The trustees started a programme of consultation with the beneficiaries in the 2022-23 financial year to explore how the surplus funds owned by the charity should be used.

Section F Other optional information

This was the first regular full financial year for the hall's operations since the coronavirus pandemic, with no restrictions on its operation.

There were several changes in trustees during this financial year, including the resignations of Kevin McElroy, Martin Chainey, Peter Kenington and Sarah Trim, all long serving trustees. We thank all of them for their commitment and dedication to the hall. Martin was also the hall manager and has devoted a huge amount of personal time to ensuring the hall estate was properly maintained. Despite extensive efforts to find a new hall manager (including making it a paid role), at the end of the year there were no interested candidates.

The well-attended AGM held on 8 October 2022 saw a number of points raised:

1. The challenge in attracting new trustees. One issue is the personal liability of trustees given the charity is a trust and the other is the perceived level of commitment required to be a trustee including organising events and maintaining the hall. The meeting voted for the trustees to investigate converting the charity to a charitable incorporated organisation (CIO) in order to remove the personal liability on trustees. The trustees have also decided to reduce the time they have traditionally spent organising events, encouraging local people and groups to organise events in which they are interested. This strategy has begun to bear fruit, with several events organised by people and groups who aren't trustees.
2. The range of views on the future of the hall building. This is becoming more urgent because of the need to replace the flat roof on the rear extension. Many people were against replacing the existing hall with a new building, but there was no common view on a way forward. Even among the trustees there is a divergence of views on whether to replace, extend or improve the existing building. The plans that were drawn up in 2019 and that received planning approval in April 2020 are not supported by the current trustees. As a result the trustees decided they would engage an architect to build a shared vision for the hall estate.
3. The state of the playground, which needs remedial work on several items. There was very little response to an appeal for people to form a group to look at the future of the playground.
4. The hall's financial position is positive. Having marked time over the coronavirus pandemic, this year saw a dramatic upturn in the hall's funds given the profit from the festival.

Despite the positive financial position of the charity, it faces a significant risk to its future which is the lack of replacement of trustees. This was exacerbated after the end of the 2022-23 financial year with the resignation of Gareth Jones, leaving only four trustees. The change to a CIO should remove a perceived obstacle (namely the personal financial liability of the trustees with the current trust), but the trustees remain concerned that the charity could become unviable.

Another risk the charity faces is challenges in maintaining banking services with NatWest. For several years we have had problems changing account signatories and at the end of this financial year were still in discussion with the bank about validating the charity's "business profile", with the bank requesting details of the people who originally set up the charity and made donations of money and land into it (and who are all long dead). As a result the trustees have resolved to change banks. However, some banks will not accept trusts as account holders.

Last, but not least, we would also like to thank all the volunteers, donors and sponsors who keep the charity operating and run events.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full name(s)	Tim Walker	Jeremy Horton
Position	Chair	Vice Chair
Date	6 December 2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Hood Memorial Hall

524336

Receipts and payments accounts

CC16a

For the period
from

Period start date
01-Apr-22

To

Period end date
31-Mar-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Council tax refunds	46	-	-	46	-
Donations	921	-	-	921	1,194
Electricity refunds	86	-	-	86	-
Events	79,971	-	-	79,971	19,875
Hall hire	7,836	-	-	7,836	4,777
Power generation	1,190	-	-	1,190	-
Small society lottery receipts	-	2,618	-	2,618	2,876
Other	133	-	-	133	1,988
Sub total (Gross income for AR)	90,183	2,618	-	92,801	30,710
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	90,183	2,618	-	92,801	30,710
A3 Payments					
Bank charges	21	-	-	21	-
Cleaning	1,174	-	-	1,174	783
Council tax	139	-	-	139	-
Electricity	1,055	-	-	1,055	1,174
Equipment	1,830	-	-	1,830	-
Event expenses	54,049	-	-	54,049	12,535
Grants and donations	4,869	-	-	4,869	1,532
Hall hire deposit refunds	128	-	-	128	-
Insurance	1,622	-	-	1,622	1,528
Maintenance	-	6,404	-	6,404	5,930
Oil	503	-	-	503	651
Postage and stationery	21	-	-	21	-
Professional fees and licences	755	20	-	775	422
Small society lottery prizes	-	1,370	-	1,370	1,316
Water	306	-	-	306	188
Other	875	-	-	875	798
Sub total	67,348	7,794	-	75,141	26,858
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	67,348	7,794	-	75,141	26,858
Net of receipts/(payments)	22,835	- 5,176	-	17,659	3,852
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	57,653.23	5,387.47	-	63,040.70	59,188.52
Cash funds this year end	80,488	212	-	80,700	63,041

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest bank accounts	79,730	212	-
	Cash on hand	759	-	-
		-	-	-
	Total cash funds	80,488	212	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Hood Memorial Hall		-	-
	Gardiner Storage Building		-	-
	Hall Grounds		-	-
	Cae Ni field		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

Independent Examiner's report on the Accounts and Governance Activities of Hood Memorial Hall for the period 1st April 2022 – 31 March 2023

Background –

The Hood Memorial Hall Trust was set up as a charity to support the activities, events & upkeep of the Devauden Village Hall & it's grounds. The trust is managed, on behalf of the Devauden residents, by the Hood Memorial Hall Committee, its executives & trustees.

As a result of the lapses in financial management identified in 2019-20 report, a review of the internal financial controls was undertaken and reported on 2 June 2021.

1. In this report the following must be kept in mind:
 - 1.1. 'must' means something is a legal or regulatory requirement or duty that the independent examiner must comply with or must follow in the conduct of their examination.
 - 1.2. 'should' means guidance that is good practice which the Commission expects the independent examiner to follow when carrying out their examination.
 - 1.3. 'recommended' or 'may' means a recommendation or practice that the Commission believes that independent examiners may find helpful in carrying out their independent examination.

Reference Documentation

2. The following Charity Commission documents were used to guide the independent examination of the Hood Memorial Hall Charity accounts:
 - 2.1. Independent examiners directions and guidance (CC32)
 - 2.2. Independent examination checklist (CC32a)
 - 2.3. Internal financial controls for charities (CC8)
 - 2.4. Checklist: Internal financial control for charities
 - 2.5. Reporting and Accounting essentials (CC15d)
 - 2.6. Matters of Material Significance reportable to UK charity regulators
3. The independent examination is split into 13 directives. The first two directives are about the legal basis of the examination, the next four concern the accounting records themselves, 7, 8 and 9 are either not or only partially applicable, and 10, 11 and 12 are focussed on governance and cumulative indicators of matters of material concern and then lastly the report.

Direction	Direction heading	Applicability
1	Check whether the charity is eligible to have an independent examination	✓

2	Check for any conflict of interest that prevents the examiner from carrying out their independent examination	✓
3	Record of your independent examination	✓
4	Plan the independent examination	✓
5	Check that accounting records are kept to the required standard	✓
6	Check that the accounts are consistent with the accounting records	✓
8	Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	Part
9	The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period	Part
10	Check the form and content of the accounts	✓
11	Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	✓
12	Compare the trustees' annual report with the accounts	✓
13	Write and sign the independent examination report	✓

Detailed Report

4. The following report is structured around the narrative provided in **CC32 Independent examiners directions and guidance** and broken down into the directives as detailed above.

Direction 1: Check whether the charity is eligible to have an independent examination.

5. I can confirm that, with a turnover of £92,801 the Hood Memorial Hall Charity remains significantly below the charity commission stated audit threshold of £250,000. I can confirm that the Hood Memorial Hall maintains a receipts and payments account in accordance with reporting and accounting essentials in document CC15d.

Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.

6. I can confirm I have no close personal relationships with the trustees that compromise independence and no day to day involvement in the administration of the charity as defined in CC 32 Direction 2 Para 2.8 and 2.9.

I can also confirm that I am a person with the requisite ability to act as an independent examiner for a receipts and payments accounts as defined in Appendix 5 of CC32. I have been running a small accountancy practice for over 30 years & have in the past held the role of treasurer for a number of charitable bodies.

Direction 3: Record your independent examination.

7. The examiner's working papers must provide details of the work undertaken and support any conclusions reached, and record any matters where the examiner has had to make a judgment including judgements made under Directions 8 and 11. Working papers should normally be retained by the examiner for six years from the end of the financial year to which they relate, and should provide a sufficient record of what the examiner has done. My working papers are retained in line with our data protection policy.
 - 7.1. Minutes of the committee meeting of the Trustees dated 10 March 2022 confirm my appointment as the independent examiner following my undertaking this role for the previous financial year.
 - 7.2. Confirmation of charity's eligibility for the independent examination. See above
 - 7.3. Notes on any areas of concern - none
 - 7.4. Where verification procedures have been used, details of checks or vouching carried out during the examination, the conclusions reached and any areas of concern identified
 - 7.5. The approved accounts year ending 31 March 2022. On File
 - 7.6. The trustees' annual report for the year.
 - 7.7. Hood Memorial Hall Charity Trust Deed and its amendments up to 31st March 2020.
 - 7.7.1. The draft Committee of Management Rules dated 1st May 2020
 - 7.7.2. Minutes of Meetings held between 1 April 2022 and Mar 2023
 - 7.7.3. Final accounts YE 31 March 2023.
 - 7.7.4. Receipts and Invoices folders for
 - 7.7.4.1. Events Account: 1 April 2022- 31 Mar 2023.
 - 7.7.4.2. Number 2 Account: 1 April 2022 - 31 Mar 2023.
 - 7.7.4.3. Main Account: 01 April 2022 - 31 Mar 2023.
 - 7.7.5. Associated Bank Statements.
 - 7.7.5.1. Events Account: 1 April 2022 - 31 Mar 2023.
 - 7.7.5.2. Number 2 Account: 1 April 2022 - 31 Mar 2023.
 - 7.7.5.3. Main Account: 01 April 2022 - 31 Mar 2023.
 - 7.7.6. Copy of Review of Internal Financial Controls

Direction 4: Plan your independent examination.

8. For a proper examination to be carried out it is important for the examiner to understand what the charity is aiming to do and how it goes about doing it. The examiner should know about the structure, objectives of the charity and the activities undertaken. The examiner should use this knowledge to plan their independent examination and to provide background to their analytical review (Direction 11).
 - 8.1. I can confirm I have reviewed and considered all the documents identified at Para 7.1 through to 7.7 and identified no items of a material nature that warrant further investigation.
 - 8.2. I can confirm that the trustees comply with the charity's objects, powers and obligations as contained in charity's trust documents.
 - 8.3. I can confirm I have noted the charity controls and management and could see evidence of financial oversight being exercised through the minutes of the Charity's Meetings.
 - 8.4. I can confirm that the findings of the previous year's independent examination recommending a formal review of the Financial Procedures & Policies has been acted upon & was ratified at the committee meeting held 4 June 2020. I also note that a review of the internal financial controls was carried out as evidenced by a report dated 2 June 2021 of which I have received a copy.
 - 8.5. The charity does not operate through more than the one branch.
 - 8.6. The charity does not employ any staff.
 - 8.7. I can confirm that the trustees provided their accounting records and gave explanation of their methods of recording financial transactions.

- 8.8. It was suggested that the Charity Commissions recommended annual review of internal financial controls was carried out bi-annually, the last review being 2 June 2021 as documented in my report for 20-21, no further review was required in this period.
- 8.9. I can confirm that the trustees maintain detailed minutes of meetings and that these contain details of major events, plans, decisions and any changes to membership of the trustee body.

Direction 5: Check that accounting records are kept to the required standard

9. The trustees are responsible for maintaining adequate accounting records to fulfil their legal obligations. The examiner must review the accounting records to identify any material failure to maintain such records in accordance with the trustees' legal duty.
 - 9.1. I can confirm that the accounts records kept by the charity:
 - 9.1.1. Were up to date at time the records were prepared for Year Ending 31 Mar 2023.
 - 9.1.2. Contained details of all income and money received and payments and expenditure made, the date, and the nature of the income/money received or payments/expenditure.
 - 9.1.3. Were provided for review.
 - 9.1.4. From which the charity's financial position could be discerned on any selected date and at the end of the reporting period.
 - 9.2. I can confirm that I carried out a detailed sample check of the following records: invoices, receipts, claims and similar paperwork and have the following observations:
 - 9.2.1. All receipts and claims were provided.
 - 9.2.2. Most payments were supported by either a claims form and receipts or an approval for payment by the chair or his deputy
 - 9.3. I can confirm that the bank statements provide the baseline record, from which all activities are checked and documented to ensure completeness.

Direction 6: Check that the accounts are consistent with the accounting records

10. The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.
 - 10.1. I can confirm I carried out a complete review of the accounts against the accounting records within the excel spreadsheet and found no material inconsistencies.
 - 10.2. I have also carried out a full reconciliation of the accounting records against the source documents (invoices, receipts, supplier statements and purchase orders) and again found no material inconsistencies.
 - 10.3. I can confirm that there are two subordinate accounts separate from the main account: one a long-standing account being used to manage the TOP60 lottery subs and pay for ground maintenance, the second being an events account used to manage the receipts and payments associated with fundraising events.

Direction 7: Disclosure Statements

11. This direction is not applicable to a receipts and payments account.

Direction 8: Check estimates and judgments and accounting policies.

12. The examiner must check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts and check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts.

- 12.1. I can confirm that the charity has correctly accounted for and report upon its three active funds; the funds were the Hood Memorial Account, an *Unrestricted Fund*, and the Number 2 Account and the Events Account *both Designated Funds* as defined in CC16b Receipts and Payments Accounts Introductory Notes.

'Funds - Restricted income are those funds that the trustees are obliged to spend only on particular purposes set out by the donor or in an appeal document and these particular purposes are narrower than the charity's objects.'

Funds - Designated funds are part of unrestricted funds which the trustees have set aside or earmarked to be used for a particular purpose. They are not legally distinct funds and trustees can at any time redesignate them for other purposes. They should be shown as part of unrestricted funds.'

Funds - Unrestricted funds are those funds that the trustees are able to spend for any of the charity's charitable purposes.'

- 12.2. I can confirm that there are no significant estimates or judgments used to prepare the accounts.

Direction 9: Check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period.

13. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and where receipts and payments accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

- 13.1. I can confirm that the trustees properly exercise their responsibility to manage the charity's money and other resources and are fully able to pay its bills and meet all its liabilities as they fall due. The charity is in robust health with a surplus balance in excess of £80,000 at the end of the reporting period.

14. The examiner should ask the trustees about the charity's reserves policy and the adequacy of those reserves and check if there is a material discrepancy between the accounts and the level of reserves referred to in the trustees' annual report.

15.

I can confirm that the level of funds held in reserve is consistent with the Trustees report for 2022-23

Direction 10: Check the form and content of the accounts

16. The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified,

- 16.1. I can confirm that I have checked that the charity can lawfully prepare receipts and payments accounts, that all the accounting statements are present and that the funds of the charity are correctly identified.

Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence

17. The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.
- 17.1. I can confirm that during the course of the examination I found no items that were material to the accounts that needed further explanation or supporting evidence.
- 17.2. I can confirm that charity's accounts were satisfactory and no further analysis was required.
- 17.3. I can confirm that the charity is in robust financial health.
- 17.4. I can confirm that the expenditure/ payments made were consistent with the activities and the objects of the charity.

Direction 12: Compare the trustees' annual report with the accounts

18. The examiner must carry out procedures to identify inconsistencies between the trustees' annual report and the accounts which the examiner judges to be misleading or which contradict the financial information contained in the accounts. The examiner should check that the level of reserves stated in the trustees' annual report is consistent with the accounts.
- 18.1. I have carried out a comparison of the Trustees Annual Report with the accounts and can confirm that these reflected the figures presented in the annual accounts to 31/03/2023.
- 18.2. I can confirm that the level of reserves stated in the trustees' annual report is consistent with the accounts to 31/03/2023.

Direction 13 Write and sign the independent examination report.

19. The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

Independent examiner's report to the trustees of Hood Memorial Hall Trust (524336)

I report to the trustees on my examination of the accounts of the **Hood Memorial Hall Trust** (the Trust) for the year ended 31 March 2023.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. And to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of 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 the trustees concerning 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 statement below.

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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with the accounting records.
- 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of 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.



Vivien Joy Scott
Portskewett Accountancy Services Ltd
33 Main Rd
Portskewett
NP26 5SA