



# Trustees' Annual Report for the period

From		Period start date			To		Period end date		
		Day	Month	Year			Day	Month	Year
		01	04	2023			31	03	2024

## 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	Tim Walker	Chair		
2	Jeremy Horton	Vice Chair		
3	Jo Cann	Secretary		
4	Gareth Jones	Treasurer	Until 4 May 2023	
5	Tessa Legg		From 4 October 2023	
6	Richard May			

### 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
Bank	The Co-operative Bank plc	1 Balloon Street, Manchester M4 4BE
Solicitor	Hugh James LLP	Two Central Square, Cardiff CF10 1FS

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

N/A
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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 trustee is eligible for re-election at the AGM.

Additional governance issues (Optional information)

<p>You <b>may choose</b> to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policies and procedures adopted for the induction and training of trustees;</li> <li>• the charity’s organisational structure and any wider network with which the charity works;</li> <li>• relationship with any related parties;</li> <li>• trustees’ consideration of major risks and the system and procedures to manage them.</li> </ul>	<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 and other volunteers interested in helping run the charity. 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 (noting that only trustees have voting rights). 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 2 September 2023 (led by Martin Chainey), and the annual Devauden Festival held from 26 to 28 May 2023 and planned for 24-26 May 2024 (led by Jeremy Horton). Working groups may also be formed, but do not have any decision-making authority, and must present recommendations to the committee. A working group led by Lynn May was formed to raise funds and select new playground equipment 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 volunteers (including trustees) to help run events. Maintaining the enthusiasm and commitment of volunteers is of huge importance to the charity.</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>
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## 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:

- Operation of sport, arts, leisure and educational activities 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, with free tickets provided to local residents. The charity aims to provide a range of activities that across the year cater for a wide range of tastes and demographics, and also subsidise activities (including running free activities) to increase accessibility.
- 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 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 and the statue of John Wesley on the village green. The charity also buys and erects the village green Christmas tree.
- Rental of the main hall 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 and events open to the public attract a lower rental cost than private bookings.

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 and other volunteers 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 and the fete and maintenance of the hall and its grounds. Notably however, we engaged a hall management service operated by a local resident starting in September 2023.

### Summary of the main achievements of the charity during the year

The trustees were pleased with the number and range of events and activities held throughout the year. It was probably the most extensive and wide-ranging programme of events in living memory at the hall and indicates that the trustees' strategy of *democratising* the hall to allow groups and individuals to run events has borne fruit. The financial success of the Devauden Festival in 2023 also enabled the hall to subsidise events to a significant extent.

This year saw the charity organise two major events:

- We ran the Devauden Festival from 26 to 28 May 2023, extending it from two to three days. The trustees applied for and won a large Welsh Government grant for the festival which is now classed as a growth event for Wales and enabled us to invest in the facilities for attendees and artists at the festival and improve its marketing. This award also attracted significant press coverage including an article on the BBC News website, which drove additional ticket sales. The festival was again a hugely successful event in terms of the positive feedback received from the attendees, the level of attendance (between 3,000 and 3,800 people on each of the three days and a total of 3,800 unique visitors) and the financial outcome with profit in excess of £35,000. Around 300 local residents took up the free tickets to which they were entitled.
- The Devauden village fete, on 2 September 2023, which raised just over £2,000 of which half was donated to the Church of St James the Great of Devauden.

We did not operate the annual bonfire night, which was a disappointment. We had received feedback from local residents that the event had grown too large and they would like a return to a smaller locally-attended event. The trustees were concerned that risks related to high volumes of vehicle traffic generated by the event were no longer manageable. There was also vocal feedback from one person who wanted to maintain the size of the event. Ultimately the trustees decided it could not be run safely given the lack of volunteers to organise it, but will aim to run the event in 2024 at a smaller scale with controls in place to limit the number of attendees and volume traffic.

Smaller events arranged by the hall included:

- A performance of *Swingin' Bill's Vintage Revue* on 7 April 2023, subsidised by the Welsh Government's Night Out Scheme and organised by Tim Walker.
- A performance of *Glowing Bright*, a one-woman play about Marie Curie, on 10 June 2023, subsidised by the Night Out Scheme and organised by Debbie Walker.
- Skittles evenings on 1 July 2023 and 2 March 2024.
- The annual general meeting on 16 September 2023. As in the previous year, to encourage attendance the hall arranged a free hog roast for all attendees, and we saw 55 attendees take part with updates on incorporating the charity, the Devauden Festival and the playground and discussions about the management of Cae Ni and community engagement.
- A quiz night run by Tim Walker on 2 December 2023 which raised £181 for the Chepstow & District Parkinsons Support Group.
- A free Senior Citizens' Christmas Lunch on 3 December 2023 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 16 December 2023 with free tickets and a gift for all under 12s, arranged by Richard and Lynn May and subsidised by the Night Out scheme.

Following a suggestion at the AGM in September 2023, a committed local group led by Debbie Walker and Helen Davies decided to run a community café in the village hall twice a week. They settled on providing soup and bacon rolls as well as hot drinks for free (or for a donation if people wished), and gained a regular local attendance. Donations were assigned to the playground fund.

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

- A (wooden) frog racing event on 1 April 2023 in aid of the Children's Society run by Debbie and Eric Heap.

- A very well-attended final stop of a vintage tractor run organised by Ann Cooke on 16 April 2023, in aid of Chepstow & District Parkinson's Support Group.
- The continuing series of Open Mic Jumble events on 29 April and 18 November 2023. These attracted a group of budding musicians who enjoyed playing together as well as more established musicians. The second event raised £376 for local families from Ukraine. The Open Mic Jumble group also organised the New Year's Eve party which was subsidised by the hall.
- A Cancer Research Wales science café organised by Debbie Walker on 17 June 2023, swiftly followed by the Walk for Tom on 24 June, raising funds for the Tom Walker fund at Cancer Research Wales.
- A stop for the Junior Tour of Wales cycling competition on 28 August 2023.
- A psychic evening arranged by Sarah Trim on 15 September 2023.
- A beetle drive organised by Debbie and Eric Heap on 30 September 2023 to raise funds for the playground fund.
- A quiz night run by Tessa Legg on 21 October 2023 to raise funds for Velindre Cancer Centre.
- A Halloween party led by Hayley Williams on 29 October 2023.
- A Christmas Craft Café led by Hayley Williams on 2 December 2023.
- A comedy evening featuring Tanya Chainey on 3 February 2024, which raised money for Tom's Fund at Cancer Research Wales and Leukaemia UK.
- A farmers' breakfast run by the Curre and Llangibby Hunt on 17 February 2024.
- A performance of Telyn Tales organised by Debbie Walker on 23 March 2024. This featured Welsh folk tales and songs to a packed audience and received rave reviews from the attendees. It was subsidised by the Night Out scheme.
- Thursday Teas on the first Thursday of each month, organised by Liz Davies.

The hall was used regularly during the year by various groups including the bowling club, Scouts groups, 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 was also used for private events including birthday parties and table tennis sessions.

Throughout the year the charity continued to maintain the hall, its grounds, Cae Ni and the statue of John Wesley. Cae Ni was used by local residents extensively during the year. Of note is the work done by a group of volunteers in October 2023 to rebuild approximately 25m of the stone wall along the southern boundary of Cae Ni, in conjunction with the Wye Valley Area of Natural Outstanding Beauty.

The digitisation of the charity continued with all but one of the trustees using hall email addresses for hall-related business.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

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.

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 £50,000 is maintained.

### Details of any funds materially in deficit

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- 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.

The charity's principal sources of funds are:

1. rental income
2. a small society lottery (the Top 60 Club) that raises money for a restricted fund to be used for maintenance of the hall and its grounds
3. direct donations
4. income from electricity generation by the rooftop solar panels
5. income, including sponsorship and donations, from events. This is usually the largest source of funds.

In this financial year, rental income was £9,095 (of which £1,300 was returnable deposits), the Top 60 Club income was £2,728, donations £611, electricity generation income £1,235 and event income £134,503, with a total income of £148,175. Outgoings were £134,455, of which the biggest category was event expenses at £105,288 and then maintenance at £7,210.

The charity's income was £13,672 excluding events. Its costs were £19,893 excluding event costs, donations by the charity of £2,847 from funds raised at events, and one-off expenditure of £6,428 related to incorporation (mainly legal fees). Therefore it appears keeping a reserve of £20,000 to cover annual operating costs remains prudent.

At the end of the year the charity had £93,248 in its bank accounts and £1,171 cash on hand, totalling £94,419, compared to £80,700 at the start of the year. The charity therefore has again improved its financial position. Funds are held in its bank accounts and the charity does not use any other form of investment.

As in previous years the trustees have assessed the charity's finances with respect to the Devauden Festival:

- In 2019-20 the income from renting the hall, the Top 60 Club, power generation and all events except the Devauden Festival (in May 2019) was less than the costs of operating and maintaining the hall and its grounds.
- The 2020-21 financial year was unusual because of the covid pandemic, with no fundraising events or the Devauden Festival, and costs in that year were covered by grants 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.
- In the 2022-23 financial year the charity generated a small surplus net of all income and expenditure on the Devauden Festival.
- In the 2023-24 financial year covered by this report once all income and expenditure related to the 2023 and 2024 Devauden Festival is removed the gross income was £23,597, and the expenditure was £37,111, representing a notional loss of £13,514. Over half of this loss is because of one-off expenditure, specifically around £6,500 spent on incorporation and £855 on gazebos. The rest is due to more subsidisation of events (in line with the charity's objects), increased utilities costs (approximately doubled to £3,470 primarily due to increased electricity charges), increased cleaning costs and the effect of costs of events outside the financial year arising in this financial year. Nonetheless, the notional loss is less than half of the profit generated by the Devauden Festival in 2023.

The conclusion of the trustees remains that the surplus generated by the Devauden Festival can be used for capital expenditure on the hall and/or invested and/or to subsidise activities in line with the charity's objects.

It is natural to question why the hall has built up a large positive bank balance. In effect the trustees have built this up for three purposes:

1. As a reserve fund to operate the village hall for a year without any income – estimated to require around £20,000.
2. As a reserve fund to provide cashflow for the Devauden Festival. This has increased significantly to around £50,000.
3. As a reserve fund to cover the costs of incorporating the charity and to update the hall building and playground.

The trustees continued to progress the incorporation of the charity, in order to remove the personal liability from trustees, and also engaged a firm of architects to develop a vision for the future of the hall building. A working group was formed to develop a vision for the playground refurbishment, to run a process to identify an equipment supplier and likely costs and to raise funds via donations, fundraising events and grants.

Gareth Jones, the charity's treasurer and a long serving trustee resigned during this year, and Tessa Legg rejoined as a trustee. After the end of the financial year, Jo Cann resigned as a trustee. We thank Gareth and Jo for several years of service. The planned change to a charitable incorporated organisation (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. The lack of trustees is now the biggest risk facing the charity and any further reduction in trustees could mean the charity can no longer be effectively managed and may have to suspend its operations. On a more positive note, the trustees have continued to encourage wider attendance at monthly committee meetings, and user groups including the Scouts, the local Church and WI have regular attendees. This has improved the quality of debate and decision-making.

The trustees significantly reduced the risk relating to the charity relying on NatWest for its banking facilities. NatWest refuses to provide online banking access to any of the current trustees on the basis it has a policy to not provide online banking to charitable trusts (despite having provided it in the past), and its stated alternative, Bankline for Communities, not accepting new applications. The charity continued to rely on Gareth Jones who has access to NatWest online banking. Disappointingly, a complaint escalated to the Financial Ombudsman Service and a raising of the general issue to the Financial Conduct Authority via our local MP both met with a seeming lack of understanding of the issue. The trustees note the Charity Commission wrote an [open letter to the major banks](#) in November 2023 about the issues faced by charities accessing banking services and some of the trustees' personal experience is that charities and other community groups face systemic issues with access to banking facilities. In December 2023 the trustees opened new accounts with the Co-operative Bank and switched the charity's main current account from NatWest to the Co-operative Bank. Only one account remains with NatWest, which means the charity can still access bulk cash facilities which are not available from the Co-operative Bank.

As already noted, the trustees continued to move forward with the process of incorporating the charity. The new CIO, Devauden Hall, was registered with the Charity Commission in February 2024, and in January 2024 the trustees informed all local households of the plan to transfer the operations and assets of the Hood Memorial Hall to the CIO, inviting feedback on the plans and potential impact. The trustees have also updated records of land ownership at the Land Registry so that current trustees are recorded as the owners of the land (in trust). The transfer to the CIO is planned to take place in the second half of 2024.

There is much to be positive about, including the range of activities hosted by the charity, the level of community leadership of activities and the financial position of the charity.

Last, but not least, the trustees 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		



 CHARITY COMMISSION FOR ENGLAND AND WALES	Hood Memorial Hall			524336	CC16a
	Receipts and payments accounts				
	For the period from	01 April 2023	To	31 March 2024	
Section A Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Council tax refunds	-	-	-	-	46
Bank charge refunds	3	-	-	3	-
Donations received	306	305	-	611	921
Electricity refunds	-	-	-	-	86
Event income	134,012	491	-	134,503	79,971
Hall hire charges	7,795	-	-	7,795	7,836
Hall hire deposits	1,300	-	-	1,300	-
Power generation	1,235	-	-	1,235	1,190
Small society lottery receipts	-	2,728	-	2,728	2,618
Other	-	-	-	-	133
Sub total (Gross income for AR)	144,650	3,524	-	148,175	92,801
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	144,650	3,524	-	148,175	92,801
A3 Payments					
Bank charges	82	-	-	82	21
Cleaning	2,277	-	-	2,277	1,174
Council tax	-	-	-	-	139
Donations made	2,847	-	-	2,847	4,869
Equipment	855	-	-	855	1,830
Event costs	105,154	134	-	105,288	54,049
Hall hire refunds	1,040	-	-	1,040	128
Insurance	1,346	-	-	1,346	1,622
Maintenance	-	7,216	-	7,216	6,404
Marketing	1,126	5	-	1,131	-
Postage and stationery	900	-	-	900	21
Professional fees and licences	6,184	20	-	6,204	775
Small society lottery prizes	-	1,320	-	1,320	1,370
Utilities	3,470	-	-	3,470	1,864
Other	480	-	-	480	875
Sub total	125,761	8,694	-	134,455	75,141
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	125,761	8,694	-	134,455	75,141
Net of receipts/(payments)	18,889	- 5,170	-	13,719	17,659
A5 Transfers between funds	- 5,616	5,616	-	-	-
A6 Cash funds last year end	80,488	212	-	80,700	63,041
Cash funds this year end	93,762	658	-	94,419	80,700

## 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 £
<b>B1 Cash funds</b>	Co-op Bank current account	12,200	-	-
	Co-op Bank deposit account	79,342	658	-
	NatWest account	1,048	-	-
	Cash on hand	1,171	-	-
	<b>Total cash funds</b>		<b>93,762</b>	<b>658</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
		<b>Unrestricted funds to nearest £</b>	<b>Restricted funds to nearest £</b>	<b>Endowment funds to nearest £</b>
	<b>Details</b>	<b>to nearest £</b>	<b>to nearest £</b>	<b>to nearest £</b>
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Details</b>	<b>Fund to which asset belongs</b>	<b>Cost (optional)</b>	<b>Current value (optional)</b>
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-
	<b>Details</b>	<b>Fund to which asset belongs</b>	<b>Cost (optional)</b>	<b>Current value (optional)</b>
<b>B4 Assets retained for the charity's own use</b>	Hood Memorial Hall and Gardiner building	Endowment funds	-	62,000
	Hall grounds	Endowment funds	-	10,000
	Cae Ni field	Unrestricted funds	43,500	73,000
			-	-
			-	-
			-	-
			-	-
			-	-
	<b>Details</b>	<b>Fund to which liability relates</b>	<b>Amount due (optional)</b>	<b>When due (optional)</b>
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	
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 1<sup>st</sup> April 2023 – 31 March 2024

## 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 examiners checklist (CC32a)
  - 2.3. Internal financial control 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 £148,172 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 35 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 17 September 2024 confirm my appointment as the independent examiner following my undertaking this role in 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 2024. On File
  - 7.6. The trustees' annual report for the year.
  - 7.7. Hood Memorial Hall Charity Trust Deed and its amendments up to 31<sup>th</sup> March 2020.
    - 7.7.1. The draft Committee of Management Rules dated 1<sup>st</sup> May 2020
    - 7.7.2. Minutes of Meetings held between 1 April 2023 and Mar 2024
    - 7.7.3. Final accounts YE 31 March 2024.
    - 7.7.4. Receipts and Invoices folders for
      - 7.7.4.1. Events Account: 1 April 2023- 31 Mar 2024.
      - 7.7.4.2. Number 2 Account: 1 April 2023 - 31 Mar 2024.
      - 7.7.4.3. Main Account: 01 April 2023 - 31 Mar 2024.
    - 7.7.5. Associated Bank Statements.
      - 7.7.5.1. Events Account: 1 April 2023 – 04 December 2023 (closure)
      - 7.7.5.2. Number 2 Account: 1 April 2023 - 31 Mar 2024.
      - 7.7.5.3. Main Account: 01 April 2023 - 31 Mar 2024 (Nat. West & Co-op banks)
      - 7.7.5.4. Reserve account: account opening 03 January 2024 -31 March 2024.
    - 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. The charity does not operate through more than the one branch.
  - 8.5. The charity does not employ any staff.
  - 8.6. I can confirm that the trustees provided their accounting records and gave explanation of their methods of recording financial transactions.
  - 8.7. 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 March 2024.
  - 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 support 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 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 partial 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 the main account was transferred from Nat West Bank plc to Co-operative Bank Plc during the year due to issues with obtaining access to online banking and adding new signatories. One of the subordinate accounts used for events was closed and the balance transferred to the main account. The only remaining account held by Nat West Bank plc at the end of the period was the TOP60 lottery account that was used to manage subscriptions & pay for grounds maintenance. A deposit account was opened at Cooperative bank plc into which was transferred the reserve balances.

**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 2023-24

**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 31/03/2024.  
18.2. I can confirm that the level of reserves stated in the trustees' annual report is consistent with the accounts to 31/03/2024.

**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 2024.

### **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.

*V. J. Scott*

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