

Independent Examiner's report on the Accounts and Governance Activities of Hood Memorial Hall for the period 1st April 2024 – 31 March 2025

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 £202,872 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 9 September 2025 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 2025. On File
 - 7.6. The trustees' annual report for the year.
 - 7.7. Hood Memorial Hall Charity Trust Deed and its amendments up to 31th 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 2024 and Mar 2025
 - 7.7.3. Final accounts YE 31 March 2025.
 - 7.7.4. Receipts and Invoices folders for
 - 7.7.4.1. Events Account: 1 April 2024- 31 Mar 2025.
 - 7.7.4.2. Number 2 Account: 1 April 2024 - 31 Mar 2025.
 - 7.7.4.3. Main Account: 01 April 2024 - 31 Mar 2025.
 - 7.7.5. Associated Bank Statements.
 - 7.7.5.1. Number 2 Account: 1 April 2024 - 31 Mar 2025.
 - 7.7.5.2. Main Account: 01 April 2024 - 31 Mar 2025 (Nat. West & Co-op banks)
 - 7.7.5.3. Reserve account: 1 April 2024 -31 March 2025.
 - 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.

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 2024-25

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 31/03/2025.
18.2. I can confirm that the level of reserves stated in the trustees' annual report is consistent with the accounts to 31/03/2025.

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 2025.

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

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

 CHARITY COMMISSION FOR ENGLAND AND WALES	Hood Memorial Hall			524336	CC16a
	Receipts and payments accounts				
	For the period from	01 April 2024	To	31 March 2025	
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					
Bank charge refunds	-	-	-	-	3
Bank interest	129	-	-	129	-
Donations received	90	316	-	406	611
Event income	198,950	-	-	198,950	134,503
Hall hire charges	3,682	-	-	3,682	7,795
Hall hire deposits	150	-	-	150	1,300
Loan	600	-	-	600	-
Power generation	-	-	-	-	1,235
Small society lottery receipts	-	1,054	-	1,054	2,728
Sub total (Gross income for AR)	203,601	1,370	-	204,972	148,175
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	203,601	1,370	-	204,972	148,175
A3 Payments					
Bank charges	-	-	-	-	82
Cleaning	1,610	-	-	1,610	2,277
Donations made	2,284	-	-	2,284	2,847
Equipment	2,155	-	-	2,155	855
Event costs	144,803	-	-	144,803	105,288
Hall hire deposit refunds	300	-	-	300	950
Hall hire refunds	110	-	-	110	90
Insurance	674	-	-	674	1,346
Loan repayment	600	-	-	600	-
Maintenance	-	51,339	-	51,339	7,216
Marketing	91	40	-	130	1,131
Postage and stationery	6	-	-	6	900
Professional fees and licences	8,591	-	-	8,591	6,204
Small society lottery prizes	-	573	-	573	1,320
Utilities	1,302	-	-	1,302	3,470
Other	-	-	-	-	480
Sub total	162,526	51,952	-	214,478	134,455
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	162,526	51,952	-	214,478	134,455
Net of receipts/(payments)	41,075	- 50,581	-	- 9,506	13,719
A5 Transfers between funds	- 50,858	50,858	-	-	-
A6 Cash funds last year end	93,762	658	-	94,419	63,041
Cash funds this year end	83,979	934	-	84,913	76,760

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	Co-op Bank current account	7,274	-	-
	Co-op Bank deposit account	74,195	934	-
	NatWest account	2,016	-	-
	Cash on hand	494	-	-
	Total cash funds	83,979	934	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Details	to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	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
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	
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 2024 – 31 March 2025

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 £202,872 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 9 September 2025 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 2025. On File
 - 7.6. The trustees' annual report for the year.
 - 7.7. Hood Memorial Hall Charity Trust Deed and its amendments up to 31th 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 2024 and Mar 2025
 - 7.7.3. Final accounts YE 31 March 2025.
 - 7.7.4. Receipts and Invoices folders for
 - 7.7.4.1. Events Account: 1 April 2024- 31 Mar 2025.
 - 7.7.4.2. Number 2 Account: 1 April 2024 - 31 Mar 2025.
 - 7.7.4.3. Main Account: 01 April 2024 - 31 Mar 2025.
 - 7.7.5. Associated Bank Statements.
 - 7.7.5.1. Number 2 Account: 1 April 2024 - 31 Mar 2025.
 - 7.7.5.2. Main Account: 01 April 2024 - 31 Mar 2025 (Nat. West & Co-op banks)
 - 7.7.5.3. Reserve account: 1 April 2024 -31 March 2025.
 - 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.

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 2024-25

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 31/03/2025.
18.2. I can confirm that the level of reserves stated in the trustees' annual report is consistent with the accounts to 31/03/2025.

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 2025.

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

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