

The Rogate Village Hall
and
Recreation Ground Charity
(Registered Charity Number 214550)

Trustees' Report
And
Financial Statements

For the year ended
30 September 2019

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

TRUSTEES' REPORT

For the year ended 30 September 2019

The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity, No 214550, and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949 and a Charity Commission Scheme of Arrangement dated 7th January 1981.

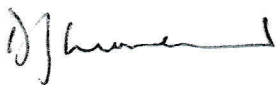
The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day to day management of which is carried out by the Village Committee on behalf of the Trustees. In reviewing these and future activities the Trustees have considered the Commission's guidance on public benefits to ensure that as many residents as possible can benefit from the facilities provided by the Charity.

The attached financial statements shown on pages 4 to 6 have been prepared in accordance with the SORP of the Charities Act 1993. The items shown under Unrestricted Funds relate to the operating activities of the Village Committee and the Restricted Funds relate to funds controlled by the Trustees.

The Village Committee (Unrestricted Funds) show a deficit of £2,210 for the year (2018 - £14,962 deficit). The Hall Cottage rental income of £12,043 and the Fete net surplus of £6,051 continue to be the major additional sources of income above the regular hiring of the Village Hall.

Total Funds decreased by £939 to £88,435 after adjusting for the Restricted Funds income, and unrealised investment gains.

The Trustees would like to thank all those who generously gave their time and talents during the year to operating our Village Hall and Recreation Ground.



David Leonard
Chairman of Trustees

8 November 2019

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY**

I report on the accounts of The Rogate Village Hall and Recreation Ground Charity for the year ended 30 September 2019 which are set out on Pages 4 to 6.

Respective responsibilities of the trustees and the independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, and you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHRISTOPHER BROWN FCA

C Brown

Liphook, Hampshire

16th November

2019

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2019

	Notes	Unrestricted funds	Restricted funds	Total 2019	Total 2018
		£	£	£	£
Hall Lettings Income		20,235		20,235	18,421
Hall Expenditure					
Staff costs	4,943				5,181
Other	31,999				36,824
		36,942		36,942	42,005
Deficit on Hall Lettings		<u>(16,707)</u>		<u>(16,707)</u>	<u>(23,584)</u>
Recreation Ground Lettings		1,200		1,200	1,034
Recreation ground costs					
Rates & water charges	244			244	283
Ground maintenance	3,310			3,310	2,324
Equipment	0			0	235
		3,554		3,554	2,842
Surplus (Deficit) on Recreation ground		<u>(2,354)</u>		<u>(2,354)</u>	<u>(1,808)</u>
Total (Deficits) on Lettings		(19,061)		(19,061)	(25,392)
Surplus on Fete		6,051		6,051	7,341
Rental income		12,043		12,043	3,312
Donations and Gift Aid		0		0	40
Dividends and interest income		85	463	548	578
Administration & other	2	(1,328)		(1,328)	(1,204)
Depreciation		0	0	0	(2,800)
DEFICIT FOR THE YEAR		(2,210)	463	(1,747)	(18,125)
Unrealised gains on investment	4		809	809	1,060
NET MOVEMENT OF FUNDS		<u>(2,210)</u>	<u>1,272</u>	<u>(938)</u>	<u>(17,065)</u>
Fund balances brought forward at 1 October 2018		65,450	20,505	85,955	103,020
FUND BALANCES CARRIED FORWARD AT 30 SEPTEMBER 2019		63,240	21,777	85,017	85,955

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

BALANCE SHEET

at 30 September 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
FIXED ASSETS					
Tangible	3	46,752	0	46,752	46,752
Investments	4		13,819	13,819	13,011
CURRENT ASSETS					
Debtors		2,434		2,434	2,448
Cash at Bank		10,672		10,672	1,768
COIF Deposits		9,557	7,958	17,515	46,967
		22,663	7,958	30,621	51,183
CURRENT LIABILITIES					
Creditors falling due within one year	5	(585)		(585)	(18,022)
Amounts received in advance		(2,172)		(2,172)	(3,550)
NET CURRENT ASSETS		19,906	7,958	27,864	29,611
TOTAL NET ASSETS		66,658	21,777	88,435	89,374
FUNDS					
Unrestricted		63,240		63,240	65,450
Restricted			21,777	21,777	20,506
Nominated	5	3,418		3,418	3,418
		66,658	21,777	88,435	89,374

Approved by the Trustees on 8 November 2019

David Leonard
Chairman



The notes on page 6 form part of these accounts

THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

NOTES TO THE ACCOUNTS

for the year ended 30 September 2019

1. Accounting Policies

The accounts have been prepared in accordance with the SORP under the historical cost convention and on an accrual basis.

2. Administration & Other Expenses

An analysis of the administration and other expenses is given below:

	2019	2018
	£	£
Rogate & Terwick News - grant	100	100
Expenses of Officers	-	51
Equipment (net)	710	
Other	518	252
Legal fees	-	801
	<u>1,328</u>	<u>1,204</u>

3. Tangible Fixed Assets

Unrestricted

The tangible fixed assets acquired through various settlors are carried at nil value. Subsequent expenditure incurred by the Trustees to 30 September 2009 has been written off as incurred. The historical cost of the fixed assets at 30th September 2009 is not known. Expenditure incurred subsequently on renovating Hall Cottage of £46,752 has been capitalised. In the opinion of the Trustees no depreciation is necessary as the current market value of the cottage is in excess of this book value.

4. Investments

	2019
	£
Common Investment Funds	
Market Value 1 October 2018	13,010
Net unrealised gains	809
Market Value 30th September 2019	<u>13,819</u>

5. Reserves for Nominated Activities

These reserves are held to cover any future expenditure for the following purposes:

	£
Pavillion Fund	500
Marquee Fund	1018
General Sports Fund	1900

In the previous year an amount of £1,900 was included in creditors relating to a grant received for a recreational project which did not materialise. The trustees recognise that no liability exists at present and therefore this amount of £1,900 has been reallocated from creditors to a nominated Fund account to be utilised in future for sports projects. In accordance with standard accounting practice the 2018 comparative figures have been amended accordingly.

The Village Committee is not aware of any immediate liabilities.