

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

Trustees' Report  
And  
Financial Statements

For the year ended  
30 September 2020

**THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY**  
(Registered Charity Number 214550)

**GENERAL INFORMATION**

**Address**

North Street, Rogate, Petersfield, Hampshire, GU31 5BH

**Trustees** (at 30 September 2020)

|                         |                  |
|-------------------------|------------------|
| David Leonard           | <i>Chairman</i>  |
| Simon Ward              | <i>Secretary</i> |
| Christopher Jones-Parry |                  |
| Stephen Berendt         |                  |
| John Noble              |                  |

**Village Committee** (at 30 September 2020)

|                  |                   |
|------------------|-------------------|
| Susi Batty       | <i>Chair</i>      |
| Brian Allison    | <i>Vice Chair</i> |
| Mairi Rennie     | <i>Secretary</i>  |
| Charles Hicks    | <i>Treasurer</i>  |
| Peter Brown      |                   |
| Richard Hatfield |                   |
| Tony Taylor      |                   |

**Independent Examiner**

Christopher Brown, FCA

## THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

### TRUSTEES' REPORT

For the year ended 30 September 2020

The Rogate Village Hall and Recreation Ground Charity ("the Charity") is a Registered Charity (Number 214550) and originates from conveyances dated 29<sup>th</sup> October 1924 and 18<sup>th</sup> October 1927, a Trust Deed dated 22<sup>nd</sup> January 1949 and a Charity Commission Scheme of Arrangement dated 7<sup>th</sup> January 1981.

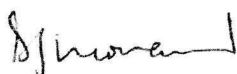
The objects of the Charity are summarised as being to provide a village hall and recreation facilities for the inhabitants of Rogate, the day-to-day management of which is carried out by the Management Committee on behalf of the Trustees. In reviewing these and future activities the Trustees have considered the Commission's guidance on public benefit 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 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (effective 1<sup>st</sup> January 2015). The items shown under Unrestricted Funds relate to the operating activities of the Management Committee. All other funds are Designated and are detailed in Note 5 to the Accounts.

The Management Committee (Unrestricted Funds) show a surplus of £12,208 for the year (2019 - £1,747 deficit). In these difficult times the surplus is due entirely to the Government's Covid-19 grants of £20,000, compensating for the reduced hall letting income and the absence of the annual Summer Fete.

Total Unrestricted and Designated Funds increased by £14,551 to £102,986.

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

14 November 2020

**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 2020 which are set out on pages 4 to 6.

**Respective responsibilities of Trustee 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 144(2) of the Charities Act 2011 ("the 2011 Act") does not apply and that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state 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 Commission. 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 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 next statement.

**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 130 of the 2011 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**

Liphook, Hampshire

20th November 2020



# THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2020

|   | Notes  | Unrestricted funds | Designated funds | Total 2020     | Total 2019    |
|---|--------|--------------------|------------------|----------------|---------------|
|   |        | £                  | £                | £              | £             |
| Hall lettings income                                      |        | 10,770             |                  | 10,770         | 20,235        |
| Hall expenditure  |        |                    |                  |                | 4,943         |
| Staff costs   | 3,568  |                    |                  |                | 31,999        |
| Other   | 15,606 | 19,174             |                  | 19,174         | 36,942        |
| Deficit on Hall lettings                                  |        | (8,404)            |                  | (8,404)        | (16,707)      |
| Recreation Ground lettings                                |        | 1,240              |                  | 1,240          | 1,200         |
| Recreation Ground costs                                   |        | (2,209)            |                  | (2,209)        | (3,554)       |
| Deficit on Recreation ground                              |        | (969)              |                  | (969)          | (2,354)       |
| Total (Deficits) on Lettings                              |        | (9,373)            |                  | (9,373)        | (19,061)      |
| Surplus on Fete   |        | 0                  |                  | 0              | 6,051         |
| Rental income   |        | 10,800             |                  | 10,800         | 12,800        |
| Rental property expenses                                  |        | (8,717)            |                  | (8,717)        | (757)         |
| Covid-19 grants   |        | 20,000             |                  | 20,000         | 0             |
| Dividends and interest income                             |        | 36                 | 460              | 496            | 548           |
| Administration & other                                    | 2      | (538)              |                  | (538)          | (1,328)       |
| SURPLUS/(DEFICIT) FOR THE YEAR                            |        | 12,208             | 460              | 12,668         | (1,747)       |
| Movement of funds   |        |                    | 1,385            | 1,385          |               |
| Unrealised gains on investments                           | 4      |                    | 498              | 498            | 809           |
| NET MOVEMENT OF FUNDS                                     |        | 12,208             | 2,343            | 14,551         | (938)         |
| Fund balances brought forward at 1 October 2019           |        | 63,240             | 25,195           | 88,435         | 89,373        |
| <b>FUND BALANCES CARRIED FORWARD AT 30 SEPTEMBER 2020</b> |        | <b>75,448</b>      | <b>27,538</b>    | <b>102,986</b> | <b>88,435</b> |

# THE ROGATE VILLAGE HALL AND RECREATION GROUND CHARITY

## **BALANCE SHEET** at 30 September 2020

|                                       | Notes | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>FIXED ASSETS</b>                   |       |                            |                          |                    |                    |
| Tangible                              | 3     | 46,752                     | 0                        | 46,752             | 46,752             |
| Investments                           | 4     |                            | 14,317                   | 14,317             | 13,819             |
| <b>CURRENT ASSETS</b>                 |       |                            |                          |                    |                    |
| Debtors                               |       | 1,444                      |                          | 1,444              | 2,434              |
| Cash at Bank                          |       | 14,088                     |                          | 14,088             | 10,672             |
| COIF Deposits                         |       | 15,240                     | 13,221                   | 28,461             | 17,515             |
|                                       |       | 30,772                     | 13,221                   | 43,993             | 30,621             |
| <b>CURRENT LIABILITIES</b>            |       |                            |                          |                    |                    |
| Creditors falling due within one year |       | (522)                      |                          | (522)              | (585)              |
| Amounts received in advance           |       | (1,554)                    |                          | (1,554)            | (2,172)            |
| <b>NET CURRENT ASSETS</b>             |       | 28,696                     | 13,221                   | 41,917             | 27,864             |
| <b>TOTAL NET ASSETS</b>               |       | <b>75,448</b>              | <b>27,538</b>            | <b>102,986</b>     | <b>88,435</b>      |
| <b>FUNDS</b>                          |       |                            |                          |                    |                    |
| Unrestricted                          |       | 75,448                     |                          | 75,448             | 63,240             |
| Designated                            | 5     |                            | 27,538                   | 27,538             | 25,195             |
|                                       |       | <b>75,448</b>              | <b>27,538</b>            | <b>102,986</b>     | <b>88,435</b>      |

Approved by the Trustees on 14 November 2020

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 2020

#### 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:

|                               | 2020       | 2019         |
|-------------------------------|------------|--------------|
|                               | £          | £            |
| Rogate & Terwick News - grant | 100        | 100          |
| Expenses of Officers          | -          | -            |
| Equipment (net)               | -          | 710          |
| Other                         | 338        | 518          |
| Donations                     | 100        |              |
|                               | <u>538</u> | <u>1,328</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

|                                  | 2020          | 2019          |
|----------------------------------|---------------|---------------|
|                                  | £             | £             |
| Common Investment Funds          |               |               |
| Market Value 1 October 2019      | 13,819        | 13,010        |
| Net unrealised gains             | 498           | 809           |
| Market Value 30th September 2020 | <u>14,317</u> | <u>13,819</u> |

#### 5. Reserves for Designated Activities

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

|                                       | £             |
|---------------------------------------|---------------|
| Insurance claim - Village hall damage | 2,550         |
| Pavilion insulation                   | 735           |
| Marquee fund                          | 1,018         |
| Pavilion fund                         | 500           |
| Trustees' contingency reserve fund    | 22,735        |
|                                       | <u>27,538</u> |

The Management Committee is not aware of any immediate liabilities.