

Topcliffe and Asenby Village Hall

Independent Examiners Report to the Trustees of Topcliffe and Asenby Village Hall for the year 2022 - 2023

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on the attached pages.

Respective responsibilities of the Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) 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 examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and a comparison of the accounts presented with those accounting records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 statement.

Independent examiners statement

1. The accounts for the year 2022/2023 as modified after my comment 2 below are acceptable and in my opinion reflect an accurate record of the village hall's financial activities during the year.
2. During the year a new hall booking system (Hall Master) was introduced and part of that system is to have a Pay Pal account in addition to the Santander account. On the draft accounts already issued, money in the Pay Pal account does not show up in the accounts. It does not show up in the Santander account for the year but it is still money owned by the trustees and needs, in my opinion, to show up somewhere. I have discussed this with the treasurer and agreed that any money still in the Pay Pal account at the end of the financial year will be summed and added in to the year end accounts "receipts" record as a single figure. This will have the effect of increasing the total receipts. This increase will then be balanced on the summary

sheet in the bank reconciliation by showing it as an “unpresented credit”. It will also have the effect of reducing the reduction in the balance for the year end compared with the previous year.

3. It should be noted that the level of activity in the books this year was no longer affected by Covid 19.
4. The introduction of the Hall Master system linked to Pay Pal halfway through the year has resulted in mixed methods of payment this year. Some are still being made with cheques or cash or by BACS while others are made using the Hall Master/Pay Pal system properly. The method of accounting does allow for this to happen but generally it has made the checking of payments against bookings more difficult.

As an “examiner” and not an “auditor” I have accepted that the treasurer has resolved this by having periodic meetings with the booking clerk to go through the bookings in detail and ensure that payments have been made against bookings taken up. In my examination I have not attempted to replicate this check.

Next year if the Hall Master system is used properly this cross check should be much easier.

Name: John Graham

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Dated: 7th May 2023

Signed: