

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Marston Green Parish Hall

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25/02/26 12:33

Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
Blythe Valley Business Park
Solihull
West Midlands
B90 8AJ

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

DRAFT
25/02/26 12:33

Marston Green Parish Hall

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's aim as set out in our governing documents is that the parish hall is to be used by the inhabitants of the parish of Bickenhill without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

We aim to achieve these objectives by maximising use of the premises by the parish inhabitants and others. The Trustees consider the Charity Commission guidance on public benefit when developing their activities.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The Trustees are satisfied with the fundraising activities during the year following the disruption caused by enforced closure during the pandemic. Income received during the year amounted to £53,645 (2004: £57,205).

FINANCIAL REVIEW

Financial position

The Trustees are satisfied with the financial performance of the Charity in 2024/25, and in particular with the steps that have been taken to reduce the level of expenditure incurred..

Reserves policy

The Trustees consider the Charity's reserve policy during each financial year and consider that reserves are currently sufficient having regard to anticipated future operational costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is constituted under its lease and trust deed dated 18 September 1992 and is a registered charity. Its charitable objects are set out under Our aims and values.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1017832

Principal address

38 Elmdon Road
Marston Green
Solihull
West Midlands
B37 7BT

Trustees

Mrs C E Barnes
C E Hill
M D Noblet
Mrs J Campton
Mrs M Edmunds-Simms
M Taylor

Marston Green Parish Hall

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Kevin Walsh B.Sc, M.A, ACA
Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
Blythe Valley Business Park
Solihull
West Midlands
B90 8AJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs C E Barnes - Trustee

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Independent Examiner's Report to the Trustees of
Marston Green Parish Hall

Independent examiner's report to the trustees of Marston Green Parish Hall

I report to the charity trustees on my examination of the accounts of Marston Green Parish Hall (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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kevin Walsh B.Sc, M.A, ACA

Langham Walsh
c/o Langham Walsh
BVIC, Central Boulevard,
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West Midlands
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Date:

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Marston Green Parish Hall

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	53,645	57,205
Investment income	3	165	198
Total		53,810	57,403
EXPENDITURE ON			
Raising funds	4	42,568	74,790
NET INCOME/(EXPENDITURE)		11,242	(17,387)
RECONCILIATION OF FUNDS			
Total funds brought forward		65,685	83,072
TOTAL FUNDS CARRIED FORWARD		76,927	65,685

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Marston Green Parish Hall

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	7	59,663	59,153
CURRENT ASSETS			
Stocks	8	1,500	2,000
Debtors	9	1,288	2,174
Cash at bank		20,613	17,524
		23,401	21,698
CREDITORS			
Amounts falling due within one year	10	(4,971)	(11,989)
		18,430	9,709
NET CURRENT ASSETS			
		78,093	68,862
TOTAL ASSETS LESS CURRENT LIABILITIES			
		(1,166)	(3,177)
CREDITORS			
Amounts falling due after more than one year	11	(1,166)	(3,177)
		76,927	65,685
NET ASSETS			
		76,927	65,685
FUNDS			
Unrestricted funds	13	76,927	65,685
TOTAL FUNDS		76,927	65,685

The financial statements were approved by the Board of Trustees and authorised for issue on
 and were signed on its behalf by:

.....
 C E Barnes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Bar sales & Fundraising	18,747	23,569
Hall letting	34,898	33,636
	<u>53,645</u>	<u>57,205</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	165	198
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Staff costs	12,478	26,468
Rates and water	1,314	1,155
Insurance	2,874	2,791
Light and heat	9,519	11,603
Telephone, Post & Stationery	718	1,091
Cleaning and waste collection	3,790	10,856
Repairs and renewals	3,206	2,757
Support costs	3,129	5,340
	<u>37,028</u>	<u>62,061</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	57,205
Investment income	198
Total	<u>57,403</u>
EXPENDITURE ON	
Raising funds	74,790
	<u> </u>
NET INCOME/(EXPENDITURE)	(17,387)
RECONCILIATION OF FUNDS	
Total funds brought forward	83,072
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>65,685</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	24,956	31,947	2,250	59,153
Additions	-	510	-	510
	<u>24,956</u>	<u>32,457</u>	<u>2,250</u>	<u>59,663</u>
At 31 March 2025	24,956	32,457	2,250	59,663
	<u>24,956</u>	<u>32,457</u>	<u>2,250</u>	<u>59,663</u>
NET BOOK VALUE				
At 31 March 2025	24,956	32,457	2,250	59,663
	<u>24,956</u>	<u>32,457</u>	<u>2,250</u>	<u>59,663</u>
At 31 March 2024	24,956	31,947	2,250	59,153
	<u>24,956</u>	<u>31,947</u>	<u>2,250</u>	<u>59,153</u>

8. STOCKS

	31.3.25 £	31.3.24 £
Stock for resale	1,500	2,000
	<u>1,500</u>	<u>2,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	1,288	1,544
Other debtors	-	630
	<u>1,288</u>	<u>2,174</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts (see note 12)	2,000	2,000
Trade creditors	610	2,291
Other creditors	2,361	7,698
	<u>4,971</u>	<u>11,989</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans (see note 12)	1,166	3,177
	<u>1,166</u>	<u>3,177</u>

12. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
Amounts falling due within one year on demand:		
Bank loans	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	1,166	3,177
	<u>1,166</u>	<u>3,177</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General	65,685	11,242	76,927
TOTAL FUNDS	<u>65,685</u>	<u>11,242</u>	<u>76,927</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	53,810	(42,568)	11,242
TOTAL FUNDS	<u>53,810</u>	<u>(42,568)</u>	<u>11,242</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General	83,072	(17,387)	65,685
TOTAL FUNDS	<u>83,072</u>	<u>(17,387)</u>	<u>65,685</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	57,403	(74,790)	(17,387)
TOTAL FUNDS	<u>57,403</u>	<u>(74,790)</u>	<u>(17,387)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General	83,072	(6,145)	76,927
TOTAL FUNDS	<u>83,072</u>	<u>(6,145)</u>	<u>76,927</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	111,213	(117,358)	(6,145)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>111,213</u>	<u>(117,358)</u>	<u>(6,145)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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25/02/26 12:33

Marston Green Parish Hall
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Bar sales & Fundraising	18,747	23,569
Hall letting	34,898	33,636
	53,645	57,205
Investment income		
Deposit account interest	165	198
Total incoming resources	53,810	57,403
EXPENDITURE		
Raising donations and legacies		
Wages	12,478	26,468
Rates and water	1,314	1,155
Insurance	2,874	2,791
Light and heat	9,519	11,603
Telephone, Post & Stationery	718	1,091
Cleaning and waste collection	3,790	10,856
Repairs and renewals	3,206	2,757
	33,899	56,721
Other trading activities		
Bar Purchases	3,994	10,234
Fundraising costs	262	827
Sundry costs	1,284	1,668
	5,540	12,729
Support costs		
Finance		
Bank loan interest	96	168
Governance costs		
Accounts, legal & professional	3,033	5,172
Total resources expended	42,568	74,790
Net income/(expenditure)	11,242	(17,387)