Charity Registration No. 1167429
Company Registration No. CE007380 (England and Wales)

BECKLEY AND STOWOOD VILLAGE HALL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

BECKLEY AND STOWOOD VILLAGE HALL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Gosney Dr H McBeath Mr J Walsh Mrs M-A Lopez-Portillo Mrs J Kay (appointed 23 April 2025)
Secretary	Mr J Walsh
Charity number	1167429
Company number	CE007380
Registered office	Royal Oak House Beckley Oxford OX3 9TY
Independent Examiner	N J Cadwallader David Cadwallader and Co Ltd Chartered Certified Accountants Suite 3 Bignell Park Barns Chesterton Oxfordshire OX26 1TD

BECKLEY AND STOWOOD VILLAGE HALL CIO

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BECKLEY AND STOWOOD VILLAGE HALL CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document and "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)".

Objectives and activities

The CIO's objects are to establish and run a village hall and to promote for the benefit of the inhabitants of the parish of Beckley and Stowood ("area of benefit") without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Detailed policies have been adopted in furtherance of these objects and are available on the parish hall website. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance
Financial review

After some trial usage the hall was fully open for hire in April 2017 and achieved a healthy level of bookings from the start. This year maintained a high level of bookings. Expenditure was slightly higher with a new bin store costing more than repainting of the main hall in the previous year.
It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. In addition, the trustees wish to build up reserves to allow for major repairs in the future, this is provisionally set at £4,000 per year after the first year. The loss in 2023/4 means that the level of reserves has not been maintained but we are close to the desired level.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The CIO is a company limited by guarantee registered with the Charity Commission.

The members of the trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Gosney
Dr H McBeath
Mr J Walsh
Mrs M-A Lopez-Portillo
Mrs J Kay (appointed 23 April 2025)

Trustees are chosen from local people to give a balance of experience and knowledge to the board and to represent a wide range of the local users of the hall. None of the members of the trustees have any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Helen McBeath
Trustee and Chairman

Dated: 14 July 2026

BECKLEY AND STOWOOD VILLAGE HALL CIO

Independent Examiner's Report to the Trustees

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Beckley and Stowood Village Hall CIO ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

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 charity as required by section 130 of the Act; or

1. the financial statements do not accord with those records; or

2. the financial statements 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.

N J Cadwallader
Independent Examiner
For and On Behalf of
David Cadwallader & Co Limited
Chartered Certified Accountants
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

3 August 2026

BECKLEY AND STOWOOD VILLAGE HALL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Total funds 2026 £	Total funds 2025 £
Income from:			
Charitable activities	**3**	40,998	40,718
Expenditure on:			
Raising funds	**5**	1,170	1,100
Charitable activities	**4,5**	38,462	36,423
Total resources expended		**39,632**	**37,523**
Net income/(expenditure) for the year/ Net movement in funds		**1,366**	**3,195**
Fund balances at 1 April		27,908	24,713
Fund balances at 31 March		**29,274**	**27,908**

The statement of financial activities includes all gains and losses recognised in the year.

In the year to 31 March 2026 all income and expenditure related to unrestricted funds.

All income and expenditure derive from continuing activities.

BECKLEY AND STOWOOD VILLAGE HALL CIO

BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Fixed Assets	**8**	4,430	5,370
Current assets			
Cash at bank and in hand		52,234	49,652
Debtors		438	330
		52,672	49,982
Creditors: amounts falling due within one year	**9**	27,828	27,444
Net current assets		24,844	22,538
Total net assets		29,274	27,908
Income funds			
Unrestricted funds		29,274	27,908
		29,274	27,908

The financial statements were approved by the Trustees on 14 July 2026.

John Walsh
Trustee and Treasurer

1 Accounting policies

Charity information

Beckley and Stowood Village Hall CIO is a private company limited by guarantee incorporated in England and Wales. The registered office is Royal Oak House, Beckley, Oxford, OX3 9TY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document and "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)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

1 Accounting policies (Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to the 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 charity. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	General	150 Club	Total 2026	Total 2025
	£	£	£	£
Hire of Hall	35,503	-	35,503	36,327
Events	820	-	820	623
Interest Income	495	-	495	743
Electric charging	1,075	-	1,075	100
150 Club Subscriptions	-	3,105	3,105	2,925
	37,893	3,105	40,998	40,718
Analysis by fund				
Unrestricted funds	37,893	3,105	40,998	40,718

4 Raising funds

All relate to Unrestricted Funds

	2026	2025
	£	£
Trading costs		
Support costs	630	600
	630	600

5 Charitable activities

Unrestricted funds

	General £	150 Club £	Total 2026 £	Total 2025 £
Events	200	-	200	210
Utilities	7,766	-	7,766	7,137
Insurance	2,178	-	2,178	2,184
Maintenance/Facilities	15,836	-	15,836	15,185
Cleaning	2,926	-	2,926	3,165
Booking	5,290	-	5,290	4,584
Equipment	233	-	233	489
Sundry	2,462	-	2,462	2,595
Depreciation	941	-	941	274
Prizes	-	1,170	1,170	1,100
	37,832	1,170	39,002	36,923

Prize Winners 150 Club 2025-26

Month	1st Prize £40	2nd Prize £30	3rd Prize £20	Total
June 2025	Chris Britton	Geoff & Kate Howles	Chris Britton	90
July 2025	Bill & Helen Weinstein	Chris Britton	Rob Cullum	90
August 2025	Sharon Lord	Chris Britton	Peter Gosney	90
September 2025	Jenny & Terence Goad	Ray Blackler	Christina Weir	90
October 2025	Elena Seiradake	Neil & Carrie Barron	Ann & Geoff Henman	90
November 2025	Deirbhile O'Grady	Cathy Davies	Julia Hanson Abbott	90
December 2025 – Double	Simon Gardner-Bond	John & Helen Stradling	Pat Moss	180
January 2026	Caroline Griffiths	Simon Gardner-Bond	Nick & Celia Crowley	90
February 2026	Ann Purse	Rob Cullam	Viv Russ	90
March 2026	Peter Gosney	Ben Yeates	Chris Britton	90
April 2026	Andrew & Kate McMichael	Christina Weir	Andrew & Kate McMichael	90
May 2026	Simon Gardner-Bond	John Black	Jan & Fred Weller	90
				1,170

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

7 Employees

There were no employees during the year.

8 Fixed Assets

	2026	2025
	£	£
Purchase and installation of twin 22 Kw EV Charging unit	8,773	8,773
Less Grant received	3,128	3,128
Fixed Assets at cost	5,645	5,645
Depreciation brought forward	274	
Depreciation for the year	941	274
Depreciation at 31 March	1,215	274
Net Fixed Assets at 31 March	4,430	5,371

9 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	3,566	3,232
Accruals and deferred income	24,262	24,212
	27,828	27,444

10 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

11 Analysis of net assets between funds

	2026 Unrestricted £	2025 unrestricted £
Tangible fixed assets	4,430	5,370
Current assets	52,672	49,982
Creditors less than 1 year	(27,828)	(27,444)
	29,274	27,908