HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2026

PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

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HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2026. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

REFERENCE AND ADMINISTRATIVE DETAILS

Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:
Mr Heath Jobes
Harvest Close
Honeybourne
Evesham
Worcestershire, WR11 7RH

The Trustees serving during the year and since the year end are as follows:

Mr Heath Jobes	(Treasurer)
Mrs Angela Herbert	
Mrs Linda Judge	
Mrs Sylvia Matthews	
Mr Douglas Rushton	
Mr Timothy Wild	(resigned 30th October 2025)

The Independent Examiner is:
Mrs Ginette Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
Worcestershire
WR10 2QS

STRUCTURE, GOVERANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by the Trustees, meeting regularly to administer the charity and at least four times a year.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims
The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit
The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Over the past twelve months we can once again look back on the many successful events we've participated in or held including, quiz nights, regular movie nights, wine and cheese tasting, and Christmas Tree Switch on. We continue to host a wide variety of regular classes for all ages of the community, such as meetings, social activities and our weekly coffee morning, as well as private hirers to the local community and surrounding area. We also actively market our facilities with the wider local businesses in the area. All of this activity has two purposes - to fulfil our mission statement of "making the hall the centre of the village and wider community" and to ensure we generate sufficient income to over our increasing day to day expenditure and build up reserves for future costs.

FINANCIAL REVIEW

The activities of the hall generated income of £39,825 (2025 - £39,709). Expenditure of £30,256 (2025 - £30,742) delivered a Net Income position of £9,569 (2025 - £8,967) before depreciation charges.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £828,163 as at 31st March 2026 which relates to the net book value of the construction of the new hall facility.
Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2026 were £105,213 (2025 - £95,644).

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

Looking to the future, we will continue to hold our regular events over the year (movie nights, quiz nights and other events) to generate additional income to support the running of the village hall. We'll continue to promote and encourage the use of the hall for business purposes, by promoting the hall outside of the local community and attract additional hirers for the hall during weekdays and promoting the hall for private weekend hirers within the local community and also villages and towns nearby for such events as parties, christenings, wedding receptions and wakes.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RISK ASSESSMENT

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

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of Honeybourne Village Hall.

Mr H Jobes - Treasurer

Dated: 19th June 2026

Mrs L Judge – Trustee

Dated: 19th June 2026

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

I report on the accounts of the charity for the year ended 31st March 2026, which are set out on pages 2 to 12.

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 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 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.

Ginette Getting

Ginette Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
Worcestershire
WR10 2QS

Dated: 19th June 2026

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2026

	Notes	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Income and endowments from:	2				
Donations and legacies		6,298	-	6,298	4,457
Charitable activities		21,873		21,873	24,128
Other trading activities		8,184		8,184	8,757
Investments		2,100	-	2,100	-
Other		1,370		1,370	2,367
Total		39,825	-	39,825	39,709
Expenditure on:	3				
Raising funds		(4,078)	-	(4,078)	(4,983)
Charitable activities		(24,507)	-	(24,507)	(24,176)
Other		(1,671)	-	(1,671)	(1,583)
Total		(30,256)	-	(30,256)	(30,742)
Net income/(expenditure) before depreciation		9,569	-	9,569	8,967
Depreciation		-	(23,859)	(23,859)	(23,859)
Net income/(expenditure)		9,569	(23,859)	(14,290)	(14,892)
Total funds brought forward		95,644	852,022	947,666	962,558
Transfers between restricted & unrestricted funds			-	-	-
Total funds carried forward		105,213	828,163	933,376	947,666

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2026

	Notes	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Fixed assets					
Tangible assets	4	-	828,163	828,163	852,022
Current assets					
Debtors	5	-		-	-
Cash at bank and in hand	6	105,863	-	105,863	96,294
		105,863	-	105,863	96,294
Liabilities					
Creditors; amounts falling due within one year	7	(650)		(650)	(650)
		(650)	-	(650)	(650)
Total net assets		105,213	828,163	933,376	947,666
The funds of the charity:					
Restricted funds			828,163	828,163	852,022
Unrestricted funds		105,213		105,213	95,644
		105,213	828,163	933,376	947,666

Approved by the Trustees and signed on their behalf by:

_____ Dated: 19th June 2026
Mr H Jobes – Treasurer

_____ Dated: 19th June 2026
Mrs L Judge - Trustee

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts
For the year ended 31st March 2026

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with 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), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.
The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report where applicable.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.
Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
The charity has no endowment funds.

vi) Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, 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 rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2026

2. Analysis of Income

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Donations and legacies				
Parish Council & Wychavon grants & donations	1,000		1,000	1,210
Big Lottery Fund - other	4,320		4,320	2,988
Other grants	700		700	-
Personal donations	278		278	259
Charitable activities				
hall hire	21,873		21,873	24,128
Other trading activities				
fundraising & community events	8,184		8,184	8,757
Investments				
interest	2,100		2,100	-
Other				
Income from EV charge point	501		501	1,565
Income from solar panels	869		869	801
Total income	**39,825**	**-**	**39,825**	**39,709**

3. Analysis of Expenditure

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Raising funds				
fundraising events	4,078		4,078	4,983
	4,078	-	4,078	4,983
Charitable activities				
Provision of village hall:				
property maintenance and repairs	11,347		11,347	10,725
insurance	1,696		1,696	993
cleaning	2,939		2,939	2,954
utilities	3,669		3,669	5,129
wages & pensions	-		-	-
management and administration	4,856		4,856	4,375
	24,507	-	24,507	24,176
Other				
professional fees	1,671		1,671	1,583
depreciation		23,859	23,859	23,859
	1,671	23,859	25,530	25,442
Total expenditure	**30,256**	**23,859**	**54,115**	**54,601**

4. Fixed Assets

	Freehold Land & Buildings £	Property Under Construction £	Fixtures, Fittings & Equipment £	Fixtures, Fittings & Equipment £	Total £
Cost					
At 1 April 2025	875,284	-	97,001	1,741	974,026
Additions					-
Category transfers					-
At 31st March 2026	875,284	-	97,001	1,741	974,026
Depreciation					
At 1 April 2025	73,093	-	47,170	1,741	122,004
Charge for the year	14,009		9,849	-	23,859
At 31st March 2026	87,102	-	57,020	1,741	145,863
Net Book Value					
At 31st March 2026	788,182	-	39,981	-	828,163
At 31st March 2025	802,191	-	49,831	-	852,022

5. Cash at bank and in hand

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Cash at bank and in hand				
General current account	33,668		33,668	26,201
Skipton building society account			-	-
New Hall account	19,994		19,994	19,994
Investments	52,100		52,100	50,000
	105,763	-	105,763	96,195
Internal re-allocation of funds			-	-
Petty cash	100		100	100
	105,863	-	105,863	96,295

6. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Creditors and accruals	650		650	650

7. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2026 or the year ended 31st March 2025.

8. Related party transactions

There were no related party transactions in the year.

9. Control

The charity is under the control of its trustees.