GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

Report and Accounts
for the year ended 31 March 2026

Registered Charity no.: 1182746

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

Management Committee	Kathryn Dean (Chairman) Jane White (Trustee) Natasha Hayes (Trustee) Jessica Hounslow (Trustee and Bookings Secretary)
Bookings Secretary	Jessica Hounslow
Caretaker	John Lockwood
Principal address	Grayswood Village Hall Grayswood Haslemere Surrey GU27 2DJ
Bankers	Lloyds Bank plc 5 The Square, Petersfield Hampshire GU32 3HL
Independent Examiner	Caroline Snell Snell Associates Rosewood Broadway Edington Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

REPORT OF THE TRUSTEES

The management committee present their report for the year ended 31 March 2026.

PRINCIPAL ACTIVITIES

The Charity exists for the purpose of a village hall and sports pavilion for the use of the inhabitants of Grayswood and the neighbourhood without distinction of sex or political, religious or other opinions and in particular for use of meetings, lectures and classes and forms of recreation and leisure time occupations with the object of improving the conditions of life in the community as stated in clause 1 of the Trust Deed dated 6th December 1993 for the original charity number 1020577 and continued when the Charity moved to become a Charitable Incorporated Organisation 1182746 in April 2020.

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was registered on 4th May 1993 and is governed by its constitution that was adopted on 23rd March 1993. During the financial year 2019/20 the charity moved to become a Charitable Incorporated Organisation number 1182746.

The members of the Committee of Management at 31st March 2026 as above.

The Trustees of the Charitable Incorporated Organisation at 31st March 2026 were:

Kathryn Dean
Jane White

Natasha Hayes
Jessica Hounslow

REVIEW OF THE YEAR

The Statement of Financial Activities set out on page 5 shows details of the funds. There was an excess of expenditure over income of £5,856 (2025 £4,919). This was after the deduction of depreciation of £5,884 (2025 £6,269). The balance sheet set out on page 6 shows total reserves of £226,587 at 31st March 2026 (2025 £232,443).

The deficit in funding the cost of the new hall was financed by a bank loan provided in 1999 by the Charity's bankers. The repayments due on the loan were paid on time and the liability to the bank was fully paid off in a past year.

The continued functioning of the Charity is dependent on fundraising activities in addition to the letting of the Hall in accordance with the Charity's objects. However, the trustees are satisfied that they will be able to pay the debts as they fall due.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The law relating to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to exist.

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 Trust Deed and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Caroline Snell, Snell Associates, will act as Independent Examiner.

BY ORDER OF THE BOARD

Jane White

SECRETARY

Date

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

I report on the accounts for the year ended 31 March 2026, which are set out on pages 5 to 11:

Respective responsibilities of trustee and independent 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 2011 Act) and that an independent examination is needed.
It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- 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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations 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 statement below.

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; or
- to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 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.

Signed: Date:

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 31st MARCH 2026

	Note	Restricted Funds			Unrestricted	**Total**	Total
		Stair-lift	Environmental Project	New Hall Building	Fund		
		2026	2026	2026	2026	**2026**	2025
		£	£	£	£	**£**	£
INCOMING RESOURCES							
Donations receivable		0	0	0	75	**75**	0
Letting income		0	0	0	34,865	**34,865**	26,767
Grants receivable	3	0	0	0	1,000	**1,000**	0
Sundry income		0	0	0	0	**0**	0
Bank interest		0	0	0	28	**28**	67
TOTAL INCOMING RESOURCES		0	0	0	35,968	**35,968**	26,834
RESOURCES USED							
Direct charitable expenditure	4	0	0	(4,726)	(36,823)	**(41,549)**	(31,478)
Administration expenditure	5	0	0	0	(275)	**(275)**	(275)
TOTAL RESOURCES USED		0	0	(4,726)	(37,098)	**(41,824)**	(31,753)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		0	0	(4,726)	(1,130)	**(5,856)**	(4,919)
TRANSFERS BETWEEN FUNDS		0	0	0	0	**0**	0
Adjustment to assign prior years' depreciation to Restricted from Unrestricted		0	0	0			
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	2	0	0	(4,726)	(1,130)	**(5,856)**	(4,919)
FUND BALANCES brought forward		819	0	222,042	9,582	**232,443**	237,362

FUND BALANCES carried forward	819	0	217,316	8,452	**226,587**	232,443

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

BALANCE SHEET at 31 March 2026

	Note	**2026**	2025
		£	£
TANGIBLE FIXED ASSETS	6	**220,790**	226,674
CURRENT ASSETS			
Debtors	7	**5,617**	2,346
Cash at bank and in hand		**3,602**	5,853
		9,219	8,199
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	**(3,422)**	(2,430)
NET CURRENT ASSETS/(LIABILITIES)		**5,797**	5,769
TOTAL ASSETS LESS CURRENT LIABILITIES		**226,587**	232,443
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		**0**	0
NET ASSETS		**226,587**	232,443
Financed by:			
INCOME FUNDS			
Restricted funds	9	**218,135**	222,861
Unrestricted funds	9	**8,452**	9,582
		226,587	232,443

The financial statements were approved by the board of management on

…….2026

Kathryn Dean
Chairman

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Donations are included in the financial statements in the period in which the receipt becomes due, inclusive of tax credits. Donations include the net surpluses on any fund raising events. Letting income is accounted for on an accruals basis. All grants and voluntary income are accounted for gross when receivable. Bank interest is included in the statements of financial activities in the period in which it is received.

Expenditure

All expenditure is accounted for gross and when incurred.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected life, as follows:

Freehold buildings	- over 75 years
Fixtures & fittings	- 25% on reducing balance

Restricted funds

The three restricted funds represent the following:

New Hall Building Fund	This fund represents the cost of the hall, less any deficit in funding after allocating assets to other restricted funds. The sale of the hall is restricted as detailed in note 11.
Environmental Project Fund	This fund represents monies raised for specific work to be carried out on Grayswood Common, including restoring a pond, less amounts already spent on that project.
Stairlift	This fund represents a grant received for the replacement of a stairlift.

2 NET INCOMING RESOURCES FOR THE YEAR

is stated after charging:

	2026	2025
	£	£
Independent Examiners remuneration	**275**	275
Depreciation of tangible fixed assets	**5,884**	6,269
	6,159	6,544

3 GRANTS RECEIVABLE

A grant of £1,000 was received in the financial year from Haslemere Town Council. New chairs were purchased during the year using the funds from the grant.

4 DIRECT CHARITABLE EXPENDITURE

	Restricted Funds			Unrestricted	**Total**	Total
	Stairlift	Environmental Project	New Hall Building	Fund		
	2026	2026	2026	2026	**2026**	2025
	£	£	£	£	**£**	£
Hall running costs	0	0	0	35,665	**35,665**	25,209
Depreciation	0	0	4,726	1,158	**5,884**	6,269
	0	0	4,726	36,823	**41,549**	31,478

5 ADMINISTRATION EXPENDITURE

	Restricted Funds			Unrestricted	**Total**	Total
	Stairlift	Environmental Project	New Hall Building	Fund		
	2026	2026	2026	2026	**2026**	2025
	£	£	£	£	**£**	£
Independent Examiner	0	0	0	275	**275**	275
Bank charges	0	0	0	0	**0**	0
	0	0	0	275	**275**	275

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6 TANGIBLE FIXED ASSETS

	Freehold Building	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1st April 2025	354,340	54,595	408,935
Additions	0	0	0
At 31st March 2026	**354,340**	**54,595**	**408,935**
Depreciation			
At 1st April 2025	132,298	49,963	182,261
Charge for the year	4,726	1,158	5,884
At 31st March 2026	**137,024**	**51,121**	**188,145**
Net book value			
At 31st March 2026	**217,316**	**3,474**	**220,790**
At 31st March 2025	222,042	4,632	226,674

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Debtors	**3,331**	81
Prepayments	**2,286**	2,265
	5,617	2,346

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Creditors	**1,510**	1,084
Accruals	**777**	721
Deferred income	**1,135**	625
	3,422	2,430

9 MOVEMENT OF FUNDS

	Restricted Funds			Unrestricted	**Total**
	Stairlift	Environmental Project	New Hall Building	Fund	
	£	£	£	£	**£**
Balance as at 1st April 2025	819	0	222,042	9,582	232,443
Net outgoing resources	0	0	(4,726)	(1,130)	(5,856)
Balance as at 31st March 2026	**819**	**0**	**217,316**	**8,452**	**226,587**

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds			Unrestricted	Total
	Stairlift	Environmental Project	New Hall Building	Fund	
	£	£	£	£	£
Fixed assets	1,423	0	217,316	1,891	220,630
Net Current assets	0	0	0	5,957	5,957
Net assets	**1,423**	**0**	**217,316**	7,848	226,587

11 CONTINGENT LIABILITY - NEW HALL BUILDING FUND

The Charity has a liability to repay the Millennium Commission an equal amount to the proportion funded on the sale of any part of its fixed assets if any such sale is made with or without the Millennium Commission's approval.