Charity registration number: 1184566

FRIENDS OF LUDGERSHALL
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Kingsley Accountancy
31-33 London Street
Andover
SP10 2NU

Friends of Ludgershall
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Friends of Ludgershall
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Linda Poultney - Chairperson Dierdre Lillywhite - Secretary John Penny - Treasurer Pet Keeler Steve Gunn Lesley Evans Naomi French (appointed 01/08/2025) Hazel Webb (appointed 01/11/2025) Susan Kilburn (appointed 01/03/2026) Kevin Bowden Debbie Millis Carole Smith
Charity Number	1184566
Principal Address	The Memorial Hall Andover Road Ludgershall SP11 9LZ
Independent Examiner	T Kingsley MAAT FIAB Kingsley Accountancy 31-33 London Street Andover SP10 2NU

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

Objectives and Activities

Aims and Objectives

To preserve and protect good health and the mental and moral improvement of men and women, fully inclusive of all individuals irrespective of their circumstances, for the public benefit by such means as the trustees deem fit, including but not limited to the provision of facilities for education, recreation or other leisure time occupations for the inhabitants of Ludgershall and the surrounding area. This is to be achieved by including the following activities, to provide:

1. a safe and warm environment where adults may socialise and make new friends
2. opportunities for individuals to gain in self confidence
3. refreshments throughout the day and a meal at midday
4. a range of group and individual activities
5. a welcome to all adults from ludgershall and surrounding areas Irrespective of individual circumstances
6. support to those who have mental/physical/emotional issues.

We are so fortunate having good volunteers. We have 22.
But we are desperate for volunteer drivers to bring members in who are disabled.

Public Benefit

1. Members are welcomed to the group and introduced to other members, encouraging them to make new friends.
2. The group meets in the Ludgershall Memorial Hall, which has every facility needed for the members, who may have a range of disabilities and requirements.
3. A young volunteer puts the tables up each week. Then various helpers take them down after club.
4. Drinks are provided on arrival and throughout the day. They have biscuits in the morning, cake in the afternoon. At lunchtime they are given a choice of 2-course meals, which are freshly prepared on the day.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

The charity has membership of 60 with a waiting list.

Each week refreshments are provided all day and a cooked meal at midday.

Various groups have visited the club this year, e.g.

- 2 Ukulele groups
- Choirs
- Karaoke Bingo
- Visits out
- Solo acts
- and other entertainments

Fortnightly we have craft sessions and also seated keep fit.

...CONTINUED

Main Achievements - continued

Each special day (e.g. valentines Day) we have special entertainment for the day.
At Christmas we have a visit from Father Christmas with gifts for members.
At Easter a visit from the Easter bunny!

Members look forward to the club each week as it provides them with stimulation.

Due to action by the Chair and Secretary the charity has numerous successful raffles and bric-a-brac sales thoughout the year. Also we do other fundraising events.

The trustees' report was approved by the board of trustees and signed on its behalf by:

John Penny

Trustee
12th August 2026

I report to the trustees on my examination of the accounts of Friends of Ludgershall (the Trust) for the year ended 31 March 2026.

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 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 contents 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.

T Kingsley MAAT FIAB

12th August 2026
31-33 London Street
Andover
SP10 2NU

Friends of Ludgershall
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	18,169	17,601
Other trading activities	**4**	7,994	8,030
		26,163	25,631
EXPENDITURE ON:			
Raising funds	**5**	1	-
Charitable activities	**5**	(22,394)	(20,745)
		(22,393)	(20,745)
NET INCOME		3,770	4,886
NET MOVEMENT IN FUNDS		3,770	4,886
RECONCILIATION OF FUNDS:			
Total funds brought forward		23,733	18,847
TOTAL FUNDS CARRIED FORWARD	**8**	27,503	23,733

The notes on pages 7 to 9 form part of these financial statements.

Friends of Ludgershall
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		27,503	23,733
		27,503	23,733
NET CURRENT ASSETS (LIABILITIES)		27,503	23,733
TOTAL ASSETS LESS CURRENT LIABILITIES		27,503	23,733
NET ASSETS		27,503	23,733
FUNDS OF THE CHARITY			
Unrestricted Funds		27,503	23,733
TOTAL FUNDS	**8**	27,503	23,733

On behalf of the board

John Penny

Trustee
12th August 2026

The notes on pages 7 to 9 form part of these financial statements.

1. General Information

Friends of Ludgershall is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1184566. The principal address is The Memorial Hall, Andover Road, Ludgershall, SP11 9LZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2026 Unrestricted funds	2025 Total funds
	£	£
Donations and gifts	4,186	4,625
Member subscriptions and sponsorships	8,736	7,913
Other	5,247	5,063
	18,169	17,601

4. Income from Other Trading Activities

	2026 Unrestricted funds	2025 Total funds
	£	£
Fundraising events	7,994	8,030

5. Analysis of Expenditure

			2026
	Activities undertaken directly	**Support costs** (see note 6)	**Total**
	£	**£**	**£**
Raising funds	-	(1)	(1)
General Charitable Purposes	15,837	6,557	22,394
	15,837	6,556	22,393

			2025
	Activities undertaken directly	**Support costs** (see note 6)	**Total**
	£	**£**	**£**
General Charitable Purposes	11,941	8,804	20,745

6. Support Costs

			2026
	Raising funds	**General Charitable Purposes**	**Total**
	£	**£**	**£**
Premises expenses	-	2,860	2,860
General administration	(1)	3,697	3,696
	(1)	6,557	6,556

	2025
	General Charitable Purposes
	£
Premises expenses	2,825
General administration	5,979
	8,804

7. Average Number of Employees

Average number of employees during the year was: NIL (2025:)

8. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	23,733	26,163	(22,393)	27,503
Total funds	23,733	26,163	(22,393)	27,503

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	18,847	25,631	(20,745)	23,733
Total funds	18,847	25,631	(20,745)	23,733

9. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

10. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Friends of Ludgershall
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	4,186	4,625
Membership subscriptions	8,736	7,913
Food contributions	4,922	4,614
Transport contributions	325	449
	18,169	17,601
Other trading activities		
Fundraising	7,994	8,030
	7,994	8,030
	26,163	25,631
EXPENDITURE ON:		
Raising funds		
Sundry expenses	1	-
	1	-
Charitable Activities:		
General Charitable Purposes		
Food costs	(11,402)	(9,082)
Gifts	(1,653)	(1,487)
Transport costs	(2,782)	(1,372)
Rent	(2,860)	(2,825)
Insurance	(143)	(143)
Admin	(844)	(586)
Entertainment	(2,710)	(5,250)
	(22,394)	(20,745)
	(22,393)	(20,745)
NET INCOME	3,770	4,886