ROWLEDGE VILLAGE HALL CIO

REPORT OF THE TRUSTEES

YEAR ENDED 31st DECEMBER 2025

The trustees present their annual report and the accounts for the period 1st January 2025 to 31st December 2025, together with the report of the Independent Examiner thereon.

Rowledge Village Hall CIO, The Long Road, Rowledge, Farnham GU10 4DH is registered with the Charity Commission (number 1186998) under the name "Rowledge Village Hall" and is constituted as a charitable incorporated organisation.

1. Trustees

The following were the trustees who served during this period.

Richard Banes- Walker (Chairman)	re-appointed 12 December 2024
Karen Fewster	re- appointed 12 December 2024
Jim Duffy	re-appointed 12 December 2024
Ken Bone (Treasurer)	appointed 15 February 2023
Mike Randall	appointed 27 March 2023
Barry Field	appointed 12 December 2024
Richard Ollerenshaw	appointed 12 December 2024

Trustees are appointed for a five year period, at which point they must seek re-election.

2. Management Committee

The day-to-day management of the hall is undertaken by a committee consisting of all the trustees with the addition of the following committee members:

Susie Duffy	Bookings
Helen Mortimer	Coffee Spot

3. Aims and Objectives

The objects of the Charity as laid out in the Constitution are to provide a place for the physical and mental recreation for the benefit of the inhabitants of the parish of Rowledge. Rowledge Village Hall is a place where public and community meetings, entertainments and performances may be held. It serves a variety of organisations within the parish of Rowledge as well as others which may with the approval of the trustees be allowed to use the facilities. The hall holds the necessary licences required to cover the above activities.

4. Results for the period

Our investments held in the Charities Investment Fund managed by CCLA were valued at £225,467 on 31st December 2025. After disposing of £50,000 to assist in making initial payments to the builders of our new hall, a reduction in value during the year of 11,200 was recorded. During the year, £8,181 (2024: 9,164) was received in dividend payments from these investments.
Income from our charitable activities fell by about 7.5% in the year, mainly due to the deteriorating state of the hall. Expenses ran at only marginally increased levels from the previous year, but in addition, we spent £4,467 (2024: 10,589) in costs related to the new hall project.

Overall, this led to a net income, before the gain on the sale of the remaining part of our property at "The Nest", amounting to of £7,318 (2024: £18,964). During the year, the remaining part of our property at "The Nest", the Long Road, Rowledge was sold, and this realised a net gain of £180,330, and this therefore led to a total movement in unrestricted funds for the year of £187,648. (2024:117,060). In addition, restricted funds were boosted by the receipt of £174,947 in grants to assist in the building of the new hall (see note 6 to the accounts).

5. Maintenance work

There continue to be problems with the maintenance of the structure of the existing hall. The Trustees are trying to minimise expenditure on repairs, while at the same time, maintaining the hall as far as possible in a serviceable condition, until the new hall is constructed.

6. New Hall project

Following their purchase of the Cherryfields site in 2024, the trustees sought funding from grants to supplement the charity's own resources in order to commence the process to appoint builders for the new hall. Once they were satisfied that there were sufficient resources (in hand and promised) to cover the estimated costs, a tender process was undertaken and subsequently the trustees appointed O&D Construction Ltd. Work on the new hall commenced in October 2025.

Prior to the commencement of building, the charity incurred costs amounting to £4,467 (2024: 10,589) on various matters relating to the new hall project, as detailed in note 5 to the accounts.

Signed on behalf of the Trustees

K W Bone
Treasurer

Dated: 29/10/26

ROWLEDGE VILLAGE HALL CIO 1186998

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the above CIO for the 12 months ended 31 December 2025, which comprise the Statement of Financial Activities, Balance Sheet and Notes thereon.

Responsibilities and basis of report

As the charity's trustees, 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 CIO's accounts carried out under section 145 of the 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: H W G Maxwell FCA

Maxwell & Co
9 Abbey Business Park
Monks Walk
Farnham, Surrey
GU9 8HT

Dated: 29/10/26

CHARITY COMMISSION
FOR ENGLAND AND WALES

ROWLEDGE VILLAGE HALL CIO				1186998		
STATEMENT OF FINANCIAL ACTIVITIES						
Period start date	01/01/2025	To	Period end date	31/12/2025		

Section A

Recommended categories by activity		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources						
Income and endowments from:						
Donations, grants and legacies	Note 2	8,177	174,947	-	183,124	2,058
Charitable activities	Note 3	22,766	-	-	22,766	24,538
Other trading activities		-	-	-	-	-
Dividends received		8,181	-	-	8,181	9,164
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
Total		39,124	174,947	-	214,071	35,760
Resources expended						
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	Note 4	16,139	-	-	16,139	15,236
Separate material item of expense		-	-	-	-	-
Other		-	-	-	-	-
Total		16,139	-	-	16,139	15,236
Net income/(expenditure) before investment gains/(losses)		22,985	174,947	-	197,932	20,524
Net gains/(losses) on investments	Note 8	(11,200)		-	- 11,200	9,029
Net income/(expenditure)		11,785	174,947	-	186,732	29,553
New Hall project	Note 5	(4,467)		-	(4,467)	(10,589)
Transfers between funds				-	-	-
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)	Note 6	180,330	-	-	180,330	98,096
Net movement in funds		187,648	174,947	-	362,595	117,060
Reconciliation of funds:						
Total funds brought forward		608,219	-	-	608,219	491,159
Total funds carried forward		795,867	174,947	-	970,814	608,219

CHARITY COMMISSION FOR ENGLAND AND WALES

ROWLEDGE VILLAGE HALL CIO	1186998

As at 31 December 2025

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	Note 6	549,471	174,947	-	724,418	305,800
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		549,471	174,947	-	724,418	305,800
Current assets						
Stocks		-	-	-	-	-
Debtors	Note 7	4,920	-	-	4,920	1,432
Investments	Note 8	225,467	-	-	225,467	286,667
Cash at bank and in hand		26,037		-	26,037	15,844
Total current assets		256,424	-	-	256,424	303,943
Creditors: amounts falling due within one year	Note 9	10,027			10,027	1,524
Net current assets/(liabilities)		246,397	-	-	246,397	302,419
Total assets less current liabilities		795,868	174,947	-	970,815	608,219
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		795,868	174,947	-	970,815	608,219
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	174,947	-	174,947	-
Unrestricted funds		795,868	-	-	795,868	608,219
Revaluation reserve		-	-	-	-	-
Total funds		795,868	174,947	-	970,815	608,219

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	K.W Bone	29/10/26

ROWLEDGE VILLAGE HALL CIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Note 1 Basis of accounting		
These accounts have been prepared on an accruals basis, under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.They have also been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).		
Note 2 Donations, grants and legacies		
Donations with Gift Aid	8,062	1,250
Sale of history books	65	688
Other donations	50	120
	8,177	2,058
Grants - restricted income funds	174,947	0
	183,124	2,058
Note 3 Charitable activities incoming resources		
Regular lettings	12,237	12,193
Event Bookings	2,522	4,973
Coffee Spot	5,742	5,733
100 Club	1,066	1,006
Village Competition Night	1,199	633
	22,766	24,538
Note 4 Charitable activities resources expended		
Rates	190	76
Water	910	265
Light power and heating	3,565	5,008
Repairs and Maintenance	3,301	1,722
Cleaning	3,537	3,454
Refuse Collection	489	754
Insurance	1,578	1,468
Telephone and internet	453	454
Printing & stationery	95	-
Website, IT software and consumables	694	335
Performing rights licence	373	374
Advertising and marketing	574	616
Donation - Macmillan Coffee Morning	380	505
Donations - other	-	205
	16,139	15,236
Note 5 New Hall project		
Costs incurred relating to the proposal to build a new hall, including costs in regard to the raising of funds by the sale of other assets or otherwise.		
Cherryfields site for new hall:-		
Legal costs	-	165
Waverley Borough Council - new hall address fee	310	
Maintenance	-	360
Your Fund Surrey grant application:-		
Leaflet printing	-	352
Legal fees	2,794	
Existing hall site:-		
Architect	-	4,223
Surveys	-	1,649
Planning fee	363	648
Valuation of site	1,000	
"The Nest", The Long Road, Rowledge:-		
Surveys/Valuations/Advice	-	1,692
Maintenance	-	1,500
	4,467	10,589

Note 6 Fixed Assets - Tangible Assets

Freehold land	£ "The Nest"	£ Cherryfields	£ Total
Opening cost or value	800	305,000	305,800
Disposals	-800	0	-800
Closing cost	0	305,000	305,000

The remaining part of the nest was sold during the year for £181,130, net of legal costs. After deducting the carrying value of £800, this produced a net profit of £180,330.

Freehold buildings	£
Cherryfields, Rowledge (under construction)	
Opening cost	0
Costs paid from own resources	549,471
Costs met by grants - restricted income funds (see below)	174,947
	724,418

	£
During the year, grants were received from :	
Waverley Borugh Council - CIL fund	52,947
East Hampshire District Council	92,000
Farnham Town Council	25,000
Binsted Parish Council	5,000
	0
	174,947

Freehold property mortgage

The charity's property is subject to a legal mortgage to secure the repayment of a grant from Your Fund Surrey, Any repayment would arise if the charity was in breach of any terms of the Funding Agreement. First tranches of the grant were not received until 2026.

Note 7 Debtors

Debtors for hall bookings	889	134
Accrued income	812	450
Prepaid expenses	3,219	848
	4,920	1,432

Note 8 Investments

Investment in Charity Investment Fund managed by CCLA:-		
Valuation at the beginning of the year	286,667	477,638
Amount invested in the year	0	0
Sold during the year	-50,000	-200,000
Increase/(Decrease) in valuation *	-11,200	9,029
	225,467	286,667

* Valued at the quoted mid-market price at the year end.

Note 9 Creditors - amounts falling due within one year

Trade creditors	9,309	673
Accrued expenses	500	350
Income received in advance	218	501
	10,027	1,524