BEVERSTON VILLAGE HALL TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

Charity number 1202696

BEVERSTON VILLAGE HALL TRUST
TRUSTEE ANNUAL REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

INTRODUCTION

The trustee has pleasure in presenting its annual report and the unaudited financial statements of the charity for the year ended 30 November 2025. The accounts are subject to independent examination.

LEGAL STATUS

Beverston Village Hall Trust was established under a trust deed dated 23 February 2020, as amended by a deed dated 4 April 2023. It was registered with the Charity Commission on 12 April 2023 under charity number 1202696. The registered address is Beverston Village Hall, Beverston, Tetbury, Gloucestershire GL8 8TT.

THE TRUSTEE

Beverston Parish Council acts as the sole corporate trustee of the charity. The Council itself, rather than its individual councillors, is the trustee and decision-maker when acting in that capacity.

OBJECTIVES AND ACTIVITIES

All present and future trust assets are held for the provision and maintenance of a village hall and garden for the use of the inhabitants of the Parish of Beverston, without distinction as to political, religious or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure, with the objective of improving the conditions of life of those inhabitants.

In planning its activities, the trustee has given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, its guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The trustee undertook substantial repairs and maintenance to the village hall during the year. The hall continued to be hired for community use and hosted the annual parish barbecue, quiz night, yoga and other village and parish gatherings.

BEVERSTON VILLAGE HALL TRUST
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

FINANCIAL REVIEW

Total income for the year was £26,117.17, comprising:

Donations	£22,911.00
Subscriptions	£1,355.00
Hall hire and fundraising	£1,225.00
Bank interest	£626.17
Total income	**£26,117.17**

Total expenditure was £55,585.91, including repairs and maintenance of £54,036.26 and other running costs of £1,549.65. The deficit before transfers was £29,468.74.
The £30,000.00 placed on 30-day deposit in January 2025 was returned to the Treasurer's account on 28 November 2025 to meet renovation costs. This was a transfer between the charity's own bank accounts and has therefore not been treated as income or as a transfer between funds. Total charity funds decreased by £29,468.74 during the year.

RESERVES

Lloyds Bank operations account	£4,391.02
Lloyds Bank trust account	£38,691.40
Total funds in hand	**£43,082.42**

The village hall remains on the balance sheet at £160,000.00. Of the funds held at the year end, £17,911.00 is restricted to the purposes specified by the Julia Rausing Trust grant; the McCorquodale Charitable Trust grant of £5,000.00 and the charity's other income are unrestricted.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Charities Act 2011 requires the trustee to prepare financial statements for each financial year. The trustee is responsible for keeping proper accounting records, safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee is also responsible for selecting suitable accounting policies, applying them consistently, making reasonable and prudent judgements and estimates, and preparing the financial statements on a going-concern basis unless it is inappropriate to do so.

Approved by the Trustee on: 22nd September 2026

Signed by order of the Trustee

O.N. PRESTON

BEVERSTON VILLAGE HALL TRUST
CHARITY REGISTRATION NUMBER 1202696
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE
FOR THE YEAR ENDED 30 NOVEMBER 2025

I report to the trustee on my examination of the accounts of Beverston Village Hall Trust for the year ended 30 November 2025, which are set out on pages 4 to 7.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustee, Beverston Parish Council is responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable accounting requirements of the Charities Act 2011.

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.

Name of independent examiner: MARTIN COX

Relevant qualification: F.C.A.

Address: The American Barn, Lighthorne, Warwick. CV35 0AE

Signature: M C Cox Date: 29.9.26

BEVERSTON VILLAGE HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £
INCOMING RESOURCES			
Donations	5,000.00	17,911.00	22,911.00
Subscriptions	1,355.00	-	1,355.00
Hall hire and fundraising	1,225.00	-	1,225.00
Bank interest	626.17	-	626.17
TOTAL INCOMING RESOURCES	**8,206.17**	**17,911.00**	**26,117.17**
RESOURCES EXPENDED			
Repairs and maintenance	36,125.26	17,911.00	54,036.26
Fundraising expenses	345.86	-	345.86
Buildings insurance	612.88	-	612.88
Electricity, water and waste	547.31	-	547.31
Service charge	43.60	-	43.60
TOTAL RESOURCES EXPENDED	**37,674.91**	**17,911.00**	**55,585.91**
NET MOVEMENT IN FUNDS	**(29,468.74)**	**-**	**(29,468.74)**

BEVERSTON VILLAGE HALL TRUST
BALANCE SHEET
AS AT 30 NOVEMBER 2025

	2025 £	2024 £
FIXED ASSETS		
Beverston Village Hall	160,000.00	160,000.00
CURRENT ASSETS		
Lloyds Bank operations account	4,391.02	3,360.67
Lloyds Bank trust account	38,691.40	39,190.49
Term deposit	-	30,000.00
TOTAL CURRENT ASSETS	**43,082.42**	**72,551.16**
CURRENT LIABILITIES	-	-
NET ASSETS	**203,082.42**	**232,551.16**
FUNDS		
Unrestricted fund	203,082.42	232,551.16
Restricted fund	-	-
TOTAL CHARITY FUNDS	**203,082.42**	**232,551.16**

Approved by the Trustee on:

Signed by order of the Trustee

Date: 22 September 2026

Oliver Preston, Chairman
Beverston Parish Council

O Preston

BEVERSTON VILLAGE HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable requirements of the Charities Act 2011 and the accounting policies set out below.

Incoming resources

Income is recognised when the charity has entitlement to the income, receipt is probable and the amount can be measured reliably. Income subject to a donor-imposed restriction is credited to a restricted fund and applied only to the specified purpose. The Julia Rausing Trust grant was restricted to the renovation work described in the grant statement; the McCorquodale Charitable Trust grant was unrestricted.

Resources expended

Expenditure is recognised on an accruals basis when a present obligation arises, payment is probable and the amount can be measured or estimated reliably. Irrecoverable VAT is included with the related expenditure.

Village hall

The village hall is carried at £160,000.00. No depreciation has been charged in these financial statements. The basis of this carrying value and the policy of not depreciating the building should be confirmed with the independent examiner.

Repairs and maintenance

Repairs and maintenance of £54,036.26 have been charged wholly to expenditure and have not been capitalised.

Staff costs

The charity had no paid staff during the year.

BEVERSTON VILLAGE HALL TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

DONATIONS AND SUBSCRIPTIONS

Julia Rausing Trust	17,911.00
McCorquodale Charitable Trust	5,000.00
Total donations	**22,911.00**
Subscriptions	1,355.00

The Julia Rausing Trust grant of £17,911.00 was restricted to the renovation work specified by the donor and was fully applied to that work during the year. The McCorquodale Charitable Trust grant of £5,000.00 was unrestricted.

BANK INTEREST

Bank interest of £626.17 has been included within incoming resources.

TERM DEPOSIT

£30,000.00 was transferred to a 30-day deposit in January 2025 and returned to the Treasurer's account on 28 November 2025 to meet the renovation bill. As both movements were transfers between the charity's own bank accounts, neither has been included in income or expenditure and no transfer between charity funds has been recorded.

INDEPENDENT EXAMINATION COST

The earlier draft referred to an independent examination cost of £250.00. No accrual has been included because the information supplied did not establish that the amount was a liability at 30 November 2025. This should be confirmed with the independent examiner.

COSTS

The running costs included in these financial statements are £1,549.65.