Independent Scrutineer's Report to the Trustees of Eversholt Village Hall and Recreation Ground Charity

I report on the accounts for the period to 31 December 2025

Respective Responsibilities of Trustees and Scrutineer

As the Charity's Trustees, you are responsible for the preparation of the accounts. It is my responsibility to state whether any particular matters have come to my attention.

Basis of independent scrutineer's report

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 from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given in the accounts.

Independent Scrutineer'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 proper accounting records and to prepare accounts which accord with those records and comply with good accounting practice 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.

L Singleton FCA
Accountant
6 Kendal Drive
Flitwick
Bedfordshire

17 March 2026

Eversholt Village Hall and Recreation Ground Charity

Charity Number 200368

Report of the Trustees for the year ended 31st December 2025

The charity was registered on 17th July 1961 and is regulated by a governing document dated 20th March 1988.

Aim and Proposal: The aim of the charity is to provide a village hall and recreation ground amenities for the use of residents of Eversholt and visitors to the village.

Objectives and Activities: The Charity's objective is to raise sufficient funds to provide for ongoing maintenance and repair of the hall building and to monitor activities of other bodies which contribute to the care and maintenance of the recreation ground. Activities include letting the hall to an associated company for the purpose of arranging functions such as weddings.

Achievements and Performance: The attached accounts reveal a steady financial position at the end of a year despite a fall in revenue caused by a slowdown in wedding bookings.

Financial Review: Funds on hand at year end of over £83k will enable the charity to meet ongoing maintenance challenges which are likely to arise in the coming year.

Reserves Policy: The charity aims to maintain sufficient cash reserves to meet normal and emergency costs for a reasonable period.

Volunteers: All the trustees of the charity are volunteers.

Structure, Governance and Management: The charity is administered by the trustees appointed by village organisations as representatives and by a number of elected trustees. The trustees meet as a committee several times a year. The company which hires and lets the Hall on behalf of the charity numbers four trustees on its board.

Administrative Information: The charity is a member of BRCC and is in good standing with the Charities Commission.

By order of the Trustees

Trustee

Eversholt Village Hall and Recreation Ground Charity

Notes to the Accounts for the year ended 31 December 2125

Accounting Policies
The financial statements 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 for smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective Jan 2015) and the Charities Act 2011. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

Income
Income is recognise when received

Investment Income
Investment income is recognised when received by the Charity

Expenditure
Expenditure is included in the accounts on an accrual basis, inclusive of any VAT, which cannot be recovered.

Fixed Assets
Fixed assets are stated at historical cost

Fund Accounting
Funds held by the charity are unrestricted funds held for the furtherance of the objectives of the charity

Creditors and Provisions
Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

EVERSHOLT VILLAGE HALL AND
RECREATION GROUND CHARITY

INCOME AND EXPENDITURE ACCOUNT

Period ended 31 December 2025

	2025 £		2024 £	
INCOME				
Booking Income	36625		52683	
Contribution to Insurance	-		500	
Contribution to Power and Rubbish Removal	12500		10521	
Contribution to Defibrilator	-		701	
Contribution to Maintenance	1360		-	
		50485		64405
EXPENDITURE				
Insurance	5753		5562	
Light Heat and Water	25266		18291	
Rubbish Removal	2769		5321	
Council Rates	267		111	
Office Exoense	120		-	
Cleaning	4680		4090	
Repairs and Maintenance	15421		17286	
Hygiene	1392		1392	
Legal	500		-	
Subscriptions and Licences	1802		498	
Examiner's Fee	150		150	
		58120		52701
NET SURPLUS (DEFICIT) FOR THE YEAR		-7635		11704
Accumulated Fund Brought Forward		256447		244743
Accumulated Fund Carried Down		248812		256447

EVERSHOLT VILLAGE HALL AND
RECREATION GROUND CHARITY

BALANCE SHEET

December 31st 2025	31-Dec-25	31-Dec-24
ACCUMULATED FUND		244743
Balance Brought Forward	256447	11704
Surplus for the year	-7635	20035
Capital Project Reserve	20035	
		276482
Surplus Carried Down	268847	
REPRESENTED BY		
FIXED ASSETS		183039
Construction of Village Hall	183039	13250
Millenium Field	13250	
	196289	196289
CURRENT ASSETS		1000
Debtors and Prepayments	500	79493
Metro Bank	83170	
	83670	80493
CURRENT LIABILITIES		300
Creditors and Accruals	11112	
NET CURRENT ASSETS	72558	80193
	268847	276482

We approve the above accounts and confirm that we have made available all relevant records and information for their preparation

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Trustee

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Trustee