Charity registration number: 267646

Pinder Recreational Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2026

UHY Ross Brooke
Chartered Accountants
16 Murdock Rd
Dorcan
Swindon
Wiltshire
SN3 5HY

Pinder Recreational Trust

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Pinder Recreational Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 March 2026.

Trustee
The charity's sole trustee is Burghclere Parish Council who are empowered to appoint sub-committees as it thinks fit for the administration of the charity.

Objectives and activities

Objects and aims

1) The provision and maintenance of the village hall, for the use of the inhabitants of Burghclere and Newtown without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation, with the object of improving the conditions of life.
2) To provide (or assist in providing) for the habitants of the Parish of Burghclere facilities for recreation, or other leisure time occupation in the interests of social welfare and with the object of improving their conditions of life.
3) The benefit of the inhabitants of the Parish of Burghclere by such charitable purposes as the trustee thinks fit.

Objectives, strategies and activities

The charity derived its income from hall lettings, rent for the use of the recreation ground, rent for the allotments, income from investments and rent from the cottage and government grants.
www.portalhall.com is being used frequently for recording a calendar of events and for bookings.

Public benefit

The uses of the facilities in the trustee's opinion meet the objects of the charity and satisfy the requirement for the charity to have a public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Pinder Recreational Trust

Trustees' Report

Financial review

Hall bookings continue to thrive, with regular hirers such as the Pre-School, WI, and Horticultural Society providing a stable income stream. One-off bookings for a diverse range of events, including private parties, fundraising functions, and weddings have further contributed to revenue. We are pleased to report that the hall generated an income of £17,802, This does reflect a reduction of approximately £3,858 compared to the previous year. However, this was to be expected because the previous year's figures were higher than normal due to the hall being hired as a filming location for "Downton Abbey".

Net rental income from the Portal Cottage totalled £14,920 after deductions from the letting agent and repairs totalling £2,480, marking an increase of £3,172 compared to the previous year which had suffered a reduced income due to a void period and boiler repair costs. The window replacement project started in the previous financial year has been completed with final payments made totalling £12,662.

Investments remain a significant contributor to the Trust's income, generating £5,316 this year, an increase from £5,200 in the previous year.

Routine hall maintenance costs have reduced by approximately £2,398 this year, as efforts continue to be focused on completing larger-scale projects. Work to replace the gutters has been completed but funded by grants held by the Parish Council, therefore not impacting the Trust's finances. Looking ahead, the Trust hopes to redecorate the hall, purchase new chairs, replace the clubroom flooring, complete outside groundworks and establish if substantial work on the roof is required.

Utility costs have increased by approximately £2,800, but it is hoped costs will be stabilised by the negotiation of a favourable electricity contract.

The Trust was grateful to receive a grant of £895 from Hampshire County Council's Councillor grant scheme, this assisted with the cost of some minor repairs.

Sandra Whiting continues as Chair and Ian Collins resigned in January 2026.

The Trust reports a surplus of £20,157, a significant increase from the previous year's surplus of £4,593 and mostly due to a reduction in maintenance and repair costs. This increase shows that the Trust remains financially stable and well-positioned for the year ahead.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The management committee manage the charity on behalf of the sole trustee and deal with all day to day matters.

Pinder Recreational Trust

Trustees' Report

Revaluation of trust property
The Portal Memorial Hall and cottage were revalued some time ago to £950,000 following a further review of reinstatement value. Although the reinstatement value has now increased above £950,000, the Trustee does not consider that the accounts value should be increased as the open market value would not exceed £950,000. The Trustee continues to be satisfied that £950,000 is an approximation to market value and does not feel an external open market valuation was justified and as a result no depreciation of the asset is required. These assets are held in Trust by the Parish Council of the Parish of Burghclere on behalf of the Pinder Recreational Trust.

The charity also owns the Burghclere Recreation Ground which was gifted to the charity and has no cost and has not been valued.

In addition the charity also manages a village car park, a children's playground, a millennium garden, allotments, and a memorial garden on behalf of the Burghclere Parish Council as trustee.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The management committee regularly review risks on behalf of the trustee and are satisfied that appropriate controls exist. In particular there is an on-going programme of maintenance.

Other
The trustee also gives its' grateful thanks to all the management committee and helpers for their continuing support.

Pinder Recreational Trust

Trustees' Report

Reference and Administrative Details

Trustees	Burghclere Parish Council
Senior Management Team	Mrs S Whiting, Chair Mr A Patrick-Smith, Vice Chair Mr G Morton Mrs A Harvey Mr I Collins (Resigned January 2026) Mr J Parkes Mrs C Barnard Mrs J Letsome, Clerk
Principal Office	Portal Hall Church Lane Burghclere Newbury Berkshire RG20 9HX
Charity Registration Number	267646
Independent Examiner	UHY Ross Brooke Chartered Accountants 16 Murdock Rd Dorcan Swindon Wiltshire SN3 5HY

The annual report was approved by the trustees of the Charity on ..... and signed on its behalf by:

.....
Mrs S Whiting

Pinder Recreational Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements,the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the Charity on ..... and signed on its behalf by:

.....
Mrs S Whiting

Pinder Recreational Trust

Independent Examiner's Report to the trustees of Pinder Recreational Trust

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 15 .

Respective responsibilities of trustees and 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 from 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 a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, 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.

.....
Kerry Hawkins FCCA, UHY Ross Brooke
Chartered Accountants

16 Murdock Rd
Dorcan
Swindon
Wiltshire
SN3 5HY

Date:.....

Pinder Recreational Trust

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies	2	895	895
Investment income	3	6,866	6,866
Other income	4	36,732	36,732
Total Income		44,493	44,493
Expenditure on:			
Other expenditure	5	(33,329)	(33,329)
Gains/losses on investment assets		8,993	8,993
Net movement in funds		20,157	20,157
Reconciliation of funds			
Total funds brought forward		1,178,911	1,178,911
Total funds carried forward	11	1,199,068	1,199,068

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	720	20,088	20,808
Investment income	3	6,959	-	6,959
Other income	4	40,566	-	40,566
Total Income		48,245	20,088	68,333
Expenditure on:				
Other expenditure	5	(36,843)	(26,784)	(63,627)
Gains/losses on investment assets		(113)	-	(113)
Net movement in funds		11,289	(6,696)	4,593
Reconciliation of funds				
Total funds brought forward		1,167,622	6,696	1,174,318
Total funds carried forward	11	1,178,911	-	1,178,911

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 11.

Pinder Recreational Trust

(Registration number: 267646)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Investments	8	1,090,696	1,081,703
Current assets			
Debtors	9	4,482	4,692
Cash at bank and in hand		105,235	93,766
		109,717	98,458
Creditors: Amounts falling due within one year	10	(1,345)	(1,250)
Net current assets		108,372	97,208
Net assets		1,199,068	1,178,911
Funds of the Charity:			
Unrestricted income funds			
Unrestricted income funds		1,199,068	1,178,911
Total funds	11	1,199,068	1,178,911

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Mrs S Whiting

Pinder Recreational Trust

Notes to the Financial Statements for the Year Ended 31 March 2026

1 Accounting policies

Statement of compliance
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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Pinder Recreational Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Investment properties
The trustee considers that investment property is carried at fair value, derived from a review of reinstatement value. An external open market valuation is not justified due to the cost involved. Changes in fair value are recognised in the SOFA.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside at the discretion of the trustee for specific purposes. The split of each fund is noted in note 11.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Grants, including capital grants;			
Government grants	895	895	20,808
	895	895	20,808

3 Investment income

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,550	1,550	1,759
Other income from fixed asset investments	5,316	5,316	5,200
	6,866	6,866	6,959

4 Other income

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Rental income	36,732	36,732	40,566

5 Other expenditure

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Wages and salaries	3,273	3,273	2,403
Oil	1,472	1,472	1,596
Light, heat and power	4,449	4,449	1,504
Insurance	2,366	2,366	1,915
Repairs and maintenance	17,535	17,535	24,310
Windows	-	-	26,784
Sundry expenses	529	529	1,440
Telephone	432	432	432
Independent examiner's fee	1,415	1,415	1,310
Legal and professional fees	1,858	1,858	1,933
	33,329	33,329	63,627

6 Government grants

Grants of £895 were received from the Hampshire County Council (2025 - nil). Grants of nil were received from the Parish Council to help towards the cost of grass cutting (2025 - £720) and a grant from Basingstoke and Deane Borough Council towards the cost of replacement windows (2026 - nil) (2025 - £20,088).

The amount of grants recognised in the financial statements was £895 (2025 - £20,808).

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Fixed asset investments

	2026 £	2025 £
Investment properties	950,000	950,000
Other investments	140,696	131,703
	1,090,696	1,081,703

Investment properties

	Investment properties £
Cost or Valuation	
At 1 April 2025	950,000
Provision	
At 31 March 2026	-
Net book value	
At 31 March 2026	950,000
At 31 March 2025	950,000

There has been no valuation of investment property by an independent valuer.

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2025	131,703	131,703
Revaluation	8,993	8,993
At 31 March 2026	140,696	140,696
Net book value		
At 31 March 2026	140,696	140,696
At 31 March 2025	131,703	131,703

9 Debtors

	2026 £	2025 £
Trade debtors	1,061	995
Prepayments	2,366	2,366
Accrued income	1,055	1,331
	4,482	4,692

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	1,345	1,250

11 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
Unrestricted general funds				
General Fund	93,504	44,493	(33,329)	104,668
Capital Fund	135,407	8,993	-	144,400
Revaluation Fund	950,000	-	-	950,000
	1,178,911	53,486	(33,329)	1,199,068

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
Unrestricted general funds				
General Fund	82,102	48,245	(36,843)	93,504
Capital Fund	135,520	-	(113)	135,407
Revaluation Fund	950,000	-	-	950,000
	1,167,622	48,245	(36,956)	1,178,911
Restricted funds				
General Fund	6,696	20,088	(26,784)	-
Total funds	1,174,318	68,333	(63,740)	1,178,911

12 Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fixed asset investments	1,090,696	1,090,696
Current assets	109,717	109,717
Current liabilities	(1,345)	(1,345)
Total net assets	1,199,068	1,199,068