CHINEHAM VILLAGE HALL AND RECREATION GROUND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Number 277855/A/1

CHINEHAM VILLAGE HALL AND RECREATION GROUND

TRUSTEE INFORMATION

SCHEME APPROVED BY THE CHARITY COMMISSION ON 18TH FEBRUARY 1992

Trustees	D Bull	Chairman
	L Fryer	Treasurer
	K Chan	Vice Chairman
	J M Chamberlain	
	R Bhave	
	T J D Morgan	
Principal place of business	Chineham Village Hall Thornhill Way Chineham Basingstoke	
Charity registration number	277855/A/1	
Independent examiner	Charlotte Derbyshire FCCA Derbyshire Accountants Limited 2 Fairfield Whitchurch Hampshire	
Bankers	Barclays Bank plc 8 Market Place Basingstoke	
	Shawbrook Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex	

CHINEHAM VILLAGE HALL AND RECREATION GROUND

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CHINEHAM VILLAGE HALL AND RECREATION GROUND
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are pleased to present their report together with the financial statements for the charity for the year ended 31 December 2025.

The trustees confirm that these financial statements comply with the requirements of the Charities Act 2011, the Trust Deed and the 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 (FRS102) (as amended for accounting periods commencing from 1 January 2019).

Structure, governance and management

Chineham Village Hall is a charity governed by its Trust Deeds dated 29 May 1984. It is a registered charity with the Charities Commission.

The charity is governed by trustees. The trustees who served during the year are listed on the information sheet at the front of the accounts.

Up to ten members of the local community can be appointed as trustees at the AGM. In addition, any regular user of the hall is entitled to nominate a representative as a trustee.

Induction training is given in the form of in role learning.

There is a management committee who meet on a monthly basis and make all decisions relating to the Charity. The trustees have examined the major risks to which the charity is exposed and confirm that systems are in place to mitigate our exposure to the major risks.

Objectives and activities for the public benefit

When planning our activities for the year, the trustees have considered the Commission's guidance on public

The objects of the charity are for the provision and maintenance of a village hall and recreation grounds for the use of the inhabitants of Chineham. The trustees consider that these activities provide benefit to those who

In the furtherance of these activities, but not further or otherwise, the powers of the charity are as set out in its Trust Deed.

Under the Trust Deeds of association, the charity has the power to make any investment which the trustees

Achievement and performance

Chineham Village Social Club continue as our stable licencee, contributing £30,000 per annum. (2024:
Other hirers remain relatively static, although in the current environment a number of smaller hirers come and go, and in the current year the revenue was £36,670 (2024: £32,637)

Funds are expended on playground equipment each year, thereby ensuring all items meet the stringent safety requirements.The Charity also needed to spend £6,842 to impove its electrical systems to meet its five year electrical certification.

Financial review

The accounting policies adopted to further these objectives are set out to in note 1 to the financial statements. There have been no material changes to these policies in the year.

The charity has made a surplus in the year of £790 (2024: deficit £15,920) This includes depreciation of £8,972 (2024: £9,636). A non cash item.

It is the policy of the charity to maintain the free reserves of the charity, at a level which equates to between 9 and 12 months unrestricted expenditure. The trustees consider that this provides sufficient funds to cover management, administration and support costs and to respond to emergency needs, which arise from time to time. Free reserves at the year end, adjusting for operational property, amount to 22 months unrestricted

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year and in exercising their

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enables them to ensure that the financial statements comply with the applicable law. 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.

Independent examiner

The trustees intend to ask Charlotte Derbyshire FCCA to undertake the independent examination of the charity in the following year.

This report was approved by the trustees on 26/05/2026

Leslie Fryer
Honorary Treasurer

David Bull
Chairman

CHINEHAM VILLAGE HALL AND RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHINEHAM VILLAGE HALL AND RECREATION GROUND FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the trust for the year ended 31 December 2025, which are set out on pages 4 to 9.

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 required.

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 statements below.

Independent examiner'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 respects the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to 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.

Charlotte Derbyshire FCCA
Chartered Certified Accountant
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire

Date:

CHINEHAM VILLAGE HALL AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025.

	Notes	Unrestricted funds 2025 £	Designated Eunds 2025 £	Total Funds 2025 £	Total Fund 2024 £
Incoming Resources					
Activities for generating funds					
Investment Income		2,464	-	2,464	27
Incoming resources from Charitable activities					
Donations		5,739	-	5,739	5,739
Grants for disabled children play equipment		-		-	3,500
Income from licences and hire charges		66,670	-	66,670	62,637
Solar income		30	-	30	1,418
Chineham Village Club Covenant		-	-	-	11,561
Total Incoming resources		74,903	-	74,903	84,882
Charitable activities					
Costs of hiring hall					
Staff and staff related costs	3	16,332	-	16,332	18,570
Hall expense		31,693	-	31,693	34,733
Ground expenses		3,869	-	3,869	25,814
Rates		5,739	-	5,739	5,739
Light, heat & water		5,298	-	5,298	4,401
Web site		530	-	530	309
Depreciation		6,050	2,922	8,972	9,636
Independent examination fees		1,680	-	1,680	1,600
Total resources expended		71,191	2,922	74,113	100,802
Net incoming(outgoing)resources for the year		3,712	(2,922)	790	(15,920)
Transfer between funds		-	-	-	-
Fund brought forward 1 January 2025		443,227	107,531	550,758	566,678
Fund carried forward 31 December 2025		446,939	104,609	551,548	550,758

All incoming and resources expended derive from continuing activities.

CHINEHAM VILLAGE HALL AND RECREATION GROUND

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**5**		420,286		428,837
Current assets					
Prepayments	**6**	2,580		2,818	
Other debtors		16,393		20,750	
Bank current accounts		117,200		110,926	
		136,173		134,494	
Creditors: amounts falling due within the year					
Accruals and deferred income	**7**	4,911		12,573	
		4,911		12,573	
Net current assets			131,262		121,921
			551,548		550,758
Funds					
General	**8**		446,939		443,227
Designated	**9**		104,609		107,531
Total funds			551,548		550,758

The accounts on pages 4 to 9 were approved by the Board of Trustees and signed on its behalf:

……..
Leslie Fryer
Honorary Treasurer

Dated: ……

……
David Bull
Chairman

1 Accounting Policies

General information

Chineham Village Hall and Recreation Ground is a charitable trust set up in May 1984 by a Trust Deed. The charity is registered in England and Wales and the address of the charity's principal place of business is Chineham Village Hall, Thornhill Way, Chineham, Basingstoke, Hampshire.

The charity's principal objectives are disclosed in the Trustees' Report.

Accounting conventions

These 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) and with the requirements of the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The financial statements have been prepared with the adoption of the FRS 102 Triennial Review 2017 amendments in full. This is the first set of financial statements where the Triennial Review amendments have been adopted. There have been no changes to amounts presented in respect of transactions or balances in any of the main statements as a result of adoption of the changes, but certain disclosures have been updated in line with the new requirements.

Assets and liabilities are initially recognised at historic cost or transaction.

Incoming Resources

Charitable Activities

Income from hire charges is included in incoming resources in the period to which the hire relates.

Investment Income

Interest is included when receivable by the charity.

Donations and grants

Income from donations and grants is included in incoming resources when these are receivable. When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

1 Accounting Policies (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an estimated basis, as the amounts involved are not material.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Included within rates costs is a provision for charity relief of £5,739 (2024: £5,739) given by Basingstoke and Deane for non-domestic rates.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates the Asset.

Fixtures and equipment	-	12.5% straight line
Computer quipment	-	25% straight line
Recreation ground	-	0% and 10% straight line

No depreciation is provided in respect of the hall as the trustees feel that the value is significantly in excess of the carrying value, and therefore any depreciation would be immaterial to these financial statements. There are no indications that the asset is impaired.

No depreciation is provided in respect of the recreation ground. The running track included in the recrreation ground is depreciated over 10 years. All fixed assets are held for charitable purposes only.

The charity has no de minimus capitalisation limit.

Fund accounting

Funds held by the charity are either:
Unrestricted general funds - these are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each fund is set out in the notes to the financial statements.

2 Incoming resources

Licence fees received during the year in respect of the CVC operating licence were as follows:

	2025	2024
Chineham Village Club	30,000	30,000
	30,000	30,000

3 Employees and trustees

Employee costs incurred in the year are as follows:

	2025	2024
Wages and salaries	16,322	18,354
	16,322	18,354

The average number of full time equivalent employees in the year was 1 (2024: 1).

No employee received emoluments exceeding £50,000 (2024: nil) and no trustees received any remuneration or reimbursed expenses in either the current or prior year.

4 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

5 Tangible fixed assets - for charities own use

	Hall	Fixtures & equipment	Recreation ground	Total
	£	£	£	£
Cost				
At 1 January 2025	401,782	287,828	43,275	732,885
Additions	-	421	-	421
Disposals	-	-	-	-
At 31 December 2025	401,782	288,249	43,275	733,306
Depreciation				
At 1 January 2025	-	263,337	40,711	304,048
Charge for the year	-	8,972	-	8,972
Disposals	-	-	-	-
At 31 December 2025	-	272,309	40,711	313,020
Net book value				
At 31 December 2024	401,782	24,491	2,564	428,837
At 31 December 2025	401,782	15,940	2,564	420,286

6 Debtors

	2025	2024
Prepayments and accrued income	2,580	2,818
	2,580	2,818

All debtors relate to unrestricted funds in both 2025 and 2024.

7 Creditors

	2025	2024
Accruals	4,911	12,573
	4,911	12,573

All creditors relate to unrestricted funds in both 2025 and 2024.

8 Movement in Funds

	As at 31.12.24 £	Net Movement in Funds £	Transfers Between Funds £	As at 31.12.25 £
Unrestricted Funds				
General Funds	443,227	3,712	-	446,939
Designated Funds	107,531	(2,922)	-	104,609
	550,758	790	-	551,548

9 Designated funds

	As at 31.12.24 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.12.25 £
Fixed Assets:					
Solar Panels	8,547	-	(1,425)	-	7,122
Car parklights	8,984	-	(1,497)	-	7,487
Maintenance and Upgrade Fund	90,000	-	-	-	90,000
	107,531	-	(2,922)	-	104,609

10 Analysis of group net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Fixed assets	405,677	-	14,609	420,286
Net current assets	41,262	-	90,000	131,262
	446,939	-	104,609	551,548