REGISTERED CHARITY NUMBER: 301827

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE HYDE WAR MEMORIAL PARISH HALL

LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

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FOR THE YEAR ENDED 31 DECEMBER 2025

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the provision and maintenance of the Hyde Village Hall for the use of the inhabitants of the Parish of Hyde without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

Significant activities

The hall continues to be the main centre for a range of activities within the local community. It is well used, and we have received several positive comments from residents and visitors about the high standard of the facilities and access at the hall.

Entertainment events continued to be popular and very well attended. These included: music and storytelling evenings with performers Sam Sweeny, Green Matthews, and the Wessex Folk Orchestra; a talk on commoning in the New Forest by Sally Marsh, and a popular and successful race night. The hall was again the venue for the hotly contested village Sloe Gin evening, the annual Produce Show and once again for a village Christmas Dinner. Link lunches continued to run monthly as an important way of reaching out to people throughout the village and surrounding area, and a monthly book-swap and coffee morning has continued to grow in popularity and has proved to be a good way to introduce new people to the village. We continued to show films monthly through the winter and spring and as a result of changes with Moviola, our partners we have purchased our own set of (used) equipment which will enable us to be more flexible in the showing of films.

The hall remained well used by regular hirers including Pilates, yoga, dog training, and ladies' fitness and as a venue for NHS training. It is much appreciated for Children's and family parties. It is the local venue of choice for events which raise money for other charities, and this year significant funds were raised for Cancer Research UK and the Lantern in Ringwood. The entrance foyer now has been configured as an open space for local artists, and supported a series of exhibitions throughout the year, and the hall was used as a venue for local artists and craft-people during the Hampshire Open Studios festival.

The Frogham Fair continues to provide important income for the hall and local charities, and is a major event for including and involving new residents within the community.

The forward-looking business plan introduced three years ago has continued to be an effective way of managing the hall's income, expenditure and planning.

FINANCIAL REVIEW

Results

We report a surplus of £5,516 this year, compared to a deficit of £250 in 2024.

At 31 December 2025, the charity had unrestricted funds available of £57,731 (2024 - £52,215).

Reserves policy

The reserves fund represents the unrestricted funds arising from past operating results.

The trustees have decided that the charity must hold reserves in order to address any property repairs or maintenance that may be required in the short or longer term.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is regulated by a trust deed dated 29th January 1986 following the building of a new hall and the acquisition of land from the former charity governed by a trust deed dated 23rd July 1938.

Trustees

Mrs Janet Elizabeth Butcher was appointed as a representative trustee for the Hyde Church Council on 20 November 2025.

Mr David Deacon ceased to be a representative trustee in November 2025 following the closure of the Frogham Chapel.

Organisational structure

The charity is administered and managed by the Committee of Management.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301827

Principal address

Frogham Cross
Frogham
Fordingbridge
Hampshire
SP6 2HU

Trustees

D Morgan
M Richardson
T Mayes
V Hollands
J Arigho
A Briggs
G Dawkins
D Deacon (resigned 20.11.2025)
L Nicholls
C Owen
N Owen
C E Leith
J E Butcher (appointed 20.11.2025)

Independent Examiner

Mr Jeremy Lawrence Hyde FCCA FCA
LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

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

.....
D Morgan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HYDE WAR MEMORIAL PARISH HALL

Independent examiner's report to the trustees of The Hyde War Memorial Parish Hall
I report to the charity trustees on my examination of the accounts of The Hyde War Memorial Parish Hall (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Mr Jeremy Lawrence Hyde FCCA FCA

LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

Date: .....

THE HYDE WAR MEMORIAL PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	44,864	43,212
Investment income	3	1,007	689
Total		45,871	43,901
EXPENDITURE ON			
Charitable activities			
General costs		40,355	44,151
NET INCOME/(EXPENDITURE)		5,516	(250)
RECONCILIATION OF FUNDS			
Total funds brought forward		52,215	52,465
TOTAL FUNDS CARRIED FORWARD		57,731	52,215

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	6	154	-
Cash at bank		59,048	53,235
		59,202	53,235
CREDITORS			
Amounts falling due within one year	7	(1,471)	(1,020)
NET CURRENT ASSETS		57,731	52,215
TOTAL ASSETS LESS CURRENT LIABILITIES		57,731	52,215
NET ASSETS		57,731	52,215
FUNDS	8		
Unrestricted funds		57,731	52,215
TOTAL FUNDS		57,731	52,215

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
D Morgan - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Frogham fair - entrance fees	5,765	6,236
- stalls	12,226	10,724
Other income	8,424	7,519
Income from social events	5,283	5,109
Hire of hall & equipment	13,166	13,624
	44,864	43,212

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,007	689

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	43,212
Investment income	689
Total	43,901
EXPENDITURE ON	
Charitable activities	
General costs	44,151
NET INCOME/(EXPENDITURE)	(250)
RECONCILIATION OF FUNDS	
Total funds brought forward	52,465
TOTAL FUNDS CARRIED FORWARD	52,215

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	154	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	1,471	1,020

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	52,215	5,516	57,731
TOTAL FUNDS	52,215	5,516	57,731

continued...

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,871	(40,355)	5,516
TOTAL FUNDS	45,871	(40,355)	5,516

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	52,465	(250)	52,215
TOTAL FUNDS	52,465	(250)	52,215

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,901	(44,151)	(250)
TOTAL FUNDS	43,901	(44,151)	(250)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	52,465	5,266	57,731
TOTAL FUNDS	52,465	5,266	57,731

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,772	(84,506)	5,266
TOTAL FUNDS	89,772	(84,506)	5,266

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Frogham fair - entrance fees	5,765	6,236
- stalls	12,226	10,724
Other income	8,424	7,519
Income from social events	5,283	5,109
Hire of hall & equipment	13,166	13,624
	44,864	43,212
Investment income		
Deposit account interest	1,007	689
Total incoming resources	45,871	43,901
EXPENDITURE		
Charitable activities		
Water & sewerage	130	143
Insurances	1,381	1,269
Electricity	4,611	4,560
Sundry expenses & office items	3,325	3,005
Fair	6,859	7,305
Building repairs and gardening	6,611	11,604
Cleaning	5,378	5,765
Grants to institutions	11,100	9,600
	39,395	43,251
Support costs		
Governance costs		
Accountancy and legal fees	960	900
Total resources expended	40,355	44,151
Net income/(expenditure)	5,516	(250)