BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No: 304488

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BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
REFERENCE AND ADMINSTRATION DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	
Elected	R Peacocke W Bull B Elgin (Vice-Chairman) A Pattemore C Donnelly E Hayes
Co-opted	D Winter
User group representatives	A Ball (Chairman) G Allen (Treasurer) R Armstrong (Appointed 27 January 2026) M Evens H Stockley C Moises R Sillett (Resigned 26 November 2025)
Independent examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Chartered Accountants Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Contact address	The Old Post Office Gore Square Bishops Lydeard Taunton Somerset TA4 3BW
Charities registration number	304488

BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and unaudited financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document and 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).

Reference and administration details

Details of the charity's trustees, advisors, and other reference and administration details are given on page 1.

Structure, governance and management

Description of the charity's trusts

Governing document: The charity is constituted as a trust and the governing document is a constitution dated 11th February 1986 and amended on 6th September 2000. The charity is a registered Charity number 304488.

Custodian Trustees: Bishops Lydeard and Cothelstone Parish Council is Custodian Trustee for the charity in respect of the freehold of Bishops Lydeard Village Hall and surrounding land.

Management: The charity is run by a Management Committee of Trustees made up of a maximum of 8 elected members, 4 co-opted members and up to 12 user group representatives. Elected members are elected at the Annual General Meeting at which all local residents are entitled to attend and vote. Co-opted members are elected by the Management Committee. User Group Representatives are nominated at the Annual General Meeting. Trustees are recruited by way of networking, advertising and word of mouth.

Induction:

New committee members undergo an induction to brief them on their responsibilities under charity law and the business and operation of the charity.

The Trustees who served during the period were:

A Ball	(Chairman)
R Peacocke	(Vice-chairman)
G Allen	(Treasurer)
R Sillett	(Resigned 26 November 2025)
M Evens	
A Pattemore	
W Bull	
B Elgin	(Vice-Chairman)
C Donnelly	
E Hayes	
D Winter	
H Stockley	
C Moises	

After the year end, R Armstrong was also appointed.

Trustees' consideration of major risks and the system and procedure to manage them: The Trustees have examined the major risks to which the charity is exposed and have adequate insurance in place to mitigate those risks. Gas and electrical systems are inspected at appropriate intervals. Reviews of Health and Safety (including First Aid and fire precautions) are carried out regularly, and the Play Area is inspected annually by an appropriate external body. In addition, the halls are licensed with the local authority for the times and types of usage and for the sale of alcohol.

Objectives and activities

In planning the charity's activities, the Trustees have kept in mind the Charity Commission's guidance on public benefit.

The objective of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision of facilities for recreation and other leisure time activities.

The main regular activities during the year included Age UK (Seated exercise), Badminton, Lydeard Stitchers, Short Mat Bowls, Ballet (children), Stagestruck Theatre School (children), Drama (all ages), Friendly Club (over 55's), Karate, Pilates, Table Tennis, Tai Chi, Rainbows (Children), a Baby Sensory group, an NHS group for older persons with mental health problems, weekly drop-in coffee morning (Community Council for Somerset). NHSBT blood donor sessions, a Snooker Club, and Kings Church Quantocks. The Annexe continues in use by Green Days Day Care who provide services for learning disabled adults.

The halls are normally used for social events organised by the Management Committee and are booked by individuals and local groups for presentations, parties, events, meetings, and training sessions.

In the grounds there is a large Play Area with a range of play equipment for children, and a Youth Shelter.

Part of the outside area is leased to the Parish Council which built and manages a Multi-use Games Area. The small car park outside Quantock Vale Surgery is leased to and maintained by the Parish Council.

Grant making policy: The Trustees make no grants.

Achievements and performance

Usage of the halls
Group bookings continue at a satisfactory level, and the number of one-off bookings has recovered.

BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Hall and grounds maintenance

As reported in previous years, the Management Committee has put more work out to contract. However, volunteers continue to carry out rubbish collection, some of the non-specialist maintenance and a variety of administration tasks and once more we wish to thank them.

We continue to have sub-committees for detailed work on:

- Plans and Grants
- Fundraising

Fundraising

All our normal fundraising events took place (Easter Fair, Easter Prize Bingo, Xmas Prize Bingo and the Xmas Fair), so that our fundraising income was substantially increased. We also raised funds by the provision of refreshments at the NGS Open Garden event at Lydeard House in June

Fete and Flower Show

The Fete was another success, being run on the Playing Field while the Flower Show was held in the Village Halls Both events attracting a good crowd.

Prize Draw

The prize draw remained suspended in the aftermath of Covid-19 – it is intended to restart it in 2026.

Hall developments

The main project was the replacement of a large piece of equipment for small/young children in the Play Park– the cost was £25.500 and our thanks go to the Parish Council for a grant of £10,000, to Awards for All who also provided a grant of £10,000 towards the cost and to Fiveways magezint for a donation of £2,000 – the remaining contribution came from the Village Hall Improvement Fund for which we thank all who contributed by attending our various fundraising events

In addition, a range of repairs and improvements were carried out in the year included replacement of the locks and keys for the external doors of the Village Hall, installation of LED lights in the large hall and the Annexe, installation of a multi-fuel burner in Maynards and purchase of an additional modern gazebo to replace the second of our old marquees.

Communications and publicity

The committee plans to resume publishing and distributing regular newsletters to every house in the village as soon as possible, but has maintained a web site that can be accessed either directly or via the Parish Council web site. You can visit us at www.bishopslydeardvillagehall.co.uk and follow us on Facebook at 'Bishops Lydeard Village Hall Official Site'

Maynards

There was no change of tenant during the year.

Hallmark scheme

The hall is a member of the Community Council for Somerset's Hallmark scheme.

Place of Safety

The Village Hall is now registered as a Place of Safety with the Somerset Local Authority Civil Contingency Partnership for use in the event of a major civil incident.

Financial review

1. **Revenue and cost reporting.** Revenue, costs and bank balances are reported at every Village Hall Management Committee (VHMC) meeting.

2. **Hiring rates.** Hiring rates are normally reviewed annually with the aim of covering expected normal running costs plus a contingency. In exceptional circumstances rates might be reviewed more frequently. In view of widespread price rises the Village Hall was experiencing the committee decided to increase hiring rates for 2025 by 7.5%

3. **Loans**. Policy is not to borrow any money.

4. **Projects for the improvement of the Village Hall and grounds.** Projects are approved in advance by the VHMC based on at least 3 quotations for projects totalling over £10,000 and only proceed if grants have been approved for any costs not being covered from available hall funds. For projects between £1,000 and £10,000 2 quotations are required and for any project under £1,000 one quotation is acceptable.

5. **Urgent abnormal expenditure.** Costs up to £500 may be approved by any two of the Chair, Vicechair, Treasurer and Secretary. Costs in excess of £500 can be approved by contacting and getting the approval of at least 50% of the VHMC members.

6. **Reserves.** For running costs, the charity aims to keep a reserve of 3 months normal costs. For Maynards, the policy is to keep at least 50% of one year's normal annual income in reserve against maintenance and repair costs, and the costs that arise from changes of tenant. In total, this year's reserves for running costs and the Maynards property amounts to £12,000 including an addition with the acquisition of the Annexe.

   However, at 31 December 2025 the charity's free reserves were £44,078 (2024: £35,743). Any additional reserves are intended to fund appropriate hall improvement projects in the next year. The Trustees intend to build on these reserves, through fundraising events and grant funding to finance future projects.

7. **Bank balances.** Bank balances are monitored monthly. Currently, interest rates are low, and the balances held do not warrant use of interest-bearing accounts; if either of these situations changes, the policy will be reviewed.

8. **Grants.** The charity does not make grants to any other bodies.

Threat of major gas and electricity price increases

The Village Hall has some protection in the medium term by reason of the length of current contracts, and providing that the current suppliers remain in business. However, we have set up a project to explore ways of minimising usage, using more efficient equipment, and installing energy creating systems.

However, we cannot exclude the possibility of raising our hiring rates to cover any significant increase in costs.

BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

The Trustees declare that they have approved the Trustees' Report above. Signed on behalf of the charity's trustees:

G Allen
Treasurer

Date: 29 July 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the accounts for Bishops Lydeard Village Hall and Playing Field ("the charity") for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 17 August 2026

BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income from:							
Donations & grants							
Donations		3,348	-	3,348	1,040	-	1,040
Grants	**2**	-	22,000	22,000	-	-	-
Charitable activities							
Hall lettings		30,675	-	30,675	30,820	-	30,820
Snooker club		2,766	-	2,766	2,594	-	2,594
Wardens, car park & leases		900	-	900	1,350	-	1,350
Green Days		15,420	-	15,420	13,920	-	13,920
Green Days EV		3,006	-	3,006	1,500	-	1,500
Other trading activities							
Fundraising		7,220	-	7,220	4,243	-	4,243
Maynards Rent		8,100	-	8,100	7,500	-	7,500
Bank interest		4	-	4	6	-	6
Total income		71,439	22,000	93,439	62,973	-	62,973
Expenditure on:							
Raising funds	**3**	2,759	-	2,759	1,727	-	1,727
Charitable activities	**4**	106,397	-	106,397	108,380	-	108,380
Total expenditure		109,156	-	109,156	110,107	-	110,107
Net income/(expenditure)		**(37,717)**	**22,000**	**(15,717)**	**(47,134)**	**-**	**(47,134)**
Transfers between funds	**10**	22,000	(22,000)	-	-	-	-
Net movement in funds		**(15,717)**	**-**	**(15,717)**	**(47,134)**	**-**	**(47,134)**
Reconciliation of funds:							
Fund balances at 1 January 2025		640,777	-	640,777	687,911	-	687,911
Fund balances at 31 December 2025		**625,060**	**-**	**625,060**	**640,777**	**-**	**640,777**

All incoming resources and resources expended derive from continuing activities.
The charity has no recognised gains and losses for the year other than the results below.

BISHOPS LYDEARD VILLAGE HALL AND PLAYING FIELD
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	**7**		580,982		605,034
Current assets					
Debtors	**8**	5,571		2,995	
Cash at bank and in hand		40,377		36,083	
		45,948		39,078	
Creditors: amounts falling due within one year	**9**	(1,870)		(3,335)	
Net current assets			44,078		35,743
Net assets			**625,060**		**640,777**
Funds of the charity					
Unrestricted funds	**10**		625,060		640,777
Restricted income funds	**10**		-		-
Total charity funds	**10**		**625,060**		**640,777**

Approved by the Board on 29 July 2026 and signed on its behalf by:

A Ball
Trustee

1 Accounting policies

Basis of accounting

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 2019)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income

Voluntary income, including donations and grants that provide core funding or are of a general nature, is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Where services or assets are donated to the charity and these can be reliably estimated to have value to the charity, the value of the donation is included in the accounts as income.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and grants and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount.

1 Accounting policies (continued)

Cash and bank in hand

Cash at bank and in hand comprise of cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fixed assets/ Depreciation

Fixed assets are included at their cost to the charity or valuation, where the valuation is in excess of the cost or the asset is donated.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	20% straight line basis
Property improvements	5% straight line basis
Property (excluding land)	5% straight line basis

A full year of depreciation is provided for in the year of acquisition and none in the year of disposal.

Creditors

Creditors and provisions are recognised where 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 recognised at the settlement amount.

Taxation

As a registered charity, the company is not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only. The charity is not VAT registered. All income and expenditure is gross of VAT where applicable.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Grants

	Un-restricted funds £	Restricted funds £	2025 Total £	2024 Total £
Lottery Community Fund	-	10,000	10,000	-
Bishops Lydeard Parish Council	-	10,000	10,000	-
Fiveways	-	2,000	2,000	-
	-	22,000	22,000	-

All income in the prior year related to unrestricted funds.

3 Raising funds

	Un-restricted funds £	Restricted funds £	2025 Total £	2024 Total £
Fundraising expenses	2,759	-	2,759	1,727
	2,759	-	2,759	1,727

All expenditure in the prior year related to unrestricted funds.

4 Charitable activities

	Un-restricted funds £	Restricted funds £	2025 Total £	2024 Total £
Hall running costs	4,080	-	4,080	1,812
Cleaning and laundry	9,096	-	9,096	6,952
Utilities	5,419	-	5,419	6,924
Insurance	10,474	-	10,474	10,973
Repairs and maintenance	7,971	-	7,971	12,300
Licences	625	-	625	585
Printing, postage and stationery	63	-	63	59
Telephone	556	-	556	509
Subscriptions	110	-	110	110
Depreciation of freehold property	50,027	-	50,027	48,808
Depreciation of fixtures and fittings	7,849	-	7,849	8,169
Annex utilities and insurance	4,359	-	4,359	7,179
Maynards expenses	-	-	-	-
Marketing	120	-	120	120
Governance costs	2,625	-	2,625	2,380
Green Days EV charge	2,966	-	2,966	1,500
Bank charges	57	-	57	-
	106,397	-	106,397	108,380
Included within governance costs above:				
Accountancy	815	-	815	937
Independent Examination	625	-	625	625
Bookkeeping	1,185	-	1,185	818
	2,625	-	2,625	2,380

All expenditure in the prior year related to unrestricted funds.

5 Trustees and employees

None of the trustees received any remuneration or payment for expenses during the year, nor in the previous year.

The charity has no employees, and hence none that receive remuneration of over £60,000 (2024: none).

6 Net incoming resources

Net incoming resources are stated after charging:

	2025 £	2024 £
Depreciation of owned assets	57,876	56,977

7 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2025	976,149	80,325	1,056,474
Additions	24,374	9,450	33,824
Disposals	-	-	-
As at 31 December 2025	1,000,523	89,775	1,090,298
Depreciation			
As at 1 January 2025	385,378	66,062	451,440
Charge for the year	50,027	7,849	57,876
Elimination on disposal	-	-	-
As at 31 December 2025	435,405	73,911	509,316
Net book value			
As at 31 December 2025	565,118	15,864	580,982
As at 31 December 2024	590,771	14,263	605,034

Freehold land and buildings

The net book value of freehold land and buildings includes £565,118 (2024: £590,771) of depreciable assets.

8 Debtors

	2025 £	2024 £
Trade debtors	5,571	2,995
	5,571	2,995

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	45	410
Accruals	1,825	2,925
	1,870	3,335

10 Analysis of funds

	Funds at 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Funds at 31 Dec 2025 £
Unrestricted					
General	35,743	71,439	(51,280)	(11,824)	44,078
Fixed asset fund	605,034	-	(57,876)	33,824	580,982
Total unrestricted funds	**640,777**	**71,439**	**(109,156)**	**22,000**	**625,060**
Restricted					
Lottery Community Fund	-	10,000	-	(10,000)	-
Bishops Lydeard Parish Council	-	10,000	-	(10,000)	-
Fiveways	-	2,000	-	(10,000)	-
Total restricted funds	**-**	**22,000**	**-**	**(22,000)**	**-**
Total funds	**640,777**	**93,439**	**(109,156)**	**-**	**625,060**

	Funds at 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Funds at 31 Dec 2024 £
Unrestricted					
General	33,115	62,973	(53,130)	(7,215)	35,743
Fixed asset fund	654,796	-	(56,977)	7,215	605,034
Total unrestricted funds	**687,911**	**62,973**	**110,107**	**-**	**640,777**
Total funds	**687,911**	**62,973**	**110,107**	**-**	**640,777**

The fixed asset fund represents the Net Book Value of fixed assets in the accounts.

The Lottery Community Fund, Bishops Lydeard Parish Council and Fiveways funding was received towards the replacement play park equipment.

11 Analysis of net assets between funds

	Restricted funds £	Unrestricted general funds £	Unrestricted fixed asset funds £	Total 2025 £
Tangible assets	-	-	580,982	580,982
Debtors	-	5,571	-	5,571
Cash at bank and in hand	-	40,377	-	40,377
Creditors due within one year	-	(1,870)	-	(1,870)
	-	44,078	580,982	625,060

Analysis of net assets between funds- 2024

	Restricted funds £	Unrestricted general funds £	Unrestricted fixed asset funds £	Total 2024 £
Tangible assets	-	-	605,034	605,034
Debtors	-	2,995	-	2,995
Cash at bank and in hand	-	36,083	-	36,083
Creditors due within one year	-	(3,335)	-	(3,335)
	-	35,743	605,034	640,777