WARNHAM VILLAGE HALL

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

WARNHAM VILLAGE HALL

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Year ended 31 March 2026

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WARNHAM VILLAGE HALL

GENERAL INFORMATION

Year ended 31 March 2026

Managing Trustees	Geoff Read (chairman) Claire Martin (treasurer - appointed 13 April 2026) Lavina Bennett (treasurer - retired 13 April 2026) Tracey Mathias (secretary) Lawrence Barber (appointed 13 April 2026) Mark Blackwell (appointed 13 April 2026) Judith Burns (retired 13 April 2026) Pamela Franczak (retired 13 April 2026) Margaret Richmond (retired 13 April 2026) Fiona Robinson Gavin Turfey Pam Woolterton (appointed 13 April 2026)
Custodian Trustee	Warnham Parish Council
Address	Hollands Way Warnham Horsham West Sussex RH12 3RH
Charity Number	305436
Bankers	Lloyds Bank plc 1 West Street Horsham West Sussex RH12 1PA
Independent Examiner	Stuart Ritchie FCA Ritchie Phillips LLP Ground Floor South Suite Afon House Worthing Road Horsham West Sussex RH12 1TL

WARNHAM VILLAGE HALL

REPORT OF THE TRUSTEES

Year ended 31 March 2026

The trustees submit their report and accounts for the year ended 31 March 2026.

Trust

The trust was created by an indenture dated 24 June 1891 and is now held under the provisions of the Scheme dated 5 November 1971.

Trustees

The names of the present managing trustees are stated on page 2 and they all served throughout the year other than Ann Lloyd, who retired as a trustee on 7 May 2025. Subsequent to the year end, on 13 April 2026 Lavina Bennett retired as a trustee and was succeeded in her role as treasurer by Claire Martin. Also on 13 April 2026, Judith Burns, Pamela Franczak and Margaret Richmond retired as trustees and Pam Woolterton, Mark Blackwell and Lawrence Barber were appointed as trustees.

Objects

The charity is established to provide and maintain Warnham Village Hall for the benefit of the inhabitants of Warnham and the neighbourhood 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 condition of life for the said inhabitants.

Organisation

The village hall is available for hire by any individual or organisation in accordance with the standard hiring conditions and scale of charges adopted for the year.

The managing trustees are elected or appointed on an annual basis, the officers being elected from their number. At the Annual General Meeting, village organisations nominate nine members, the Parish Council nominates three members and five members are elected. In addition, the Vicar of Warnham serves as an ex-officio member and during the year, the managing trustees may co-opt two members.

New trustees are inducted in the workings of the village hall and the responsibilities of charity trustees through self learning, discussion with continuing trustees and provision of information provided by the Charity Commission.

Public benefit

The trustees consider that the charity's objects and organisation meet the test of public benefit. The trustees have had regard to the guidance of the Charity Commission in conducting their activities in the year under review.

Review of the year

Throughout the year the hall continued to be well used as a community facility.

Usage of the hall

Users of the hall fall into two groups: regular users and occasional users.

Regular users typically use the village hall as their main meeting place. Bookings from occasional users are mainly for meetings, parties for adults and children and weddings. Letting income has decreased by approximately 12% from last year.

Financial review

The financial results for the year are set out in the Statement of Financial Activities on page 5 and financial position at the year end in the balance sheet on page 6, with supplementary information in the notes to the financial statements. In the Statement of Financial Activities, the financial results for the year are divided between the general fund, which records the unrestricted income and expenditure of the charity and the property fund which is the permanent endowment of the village hall held by the charity.

Total income has decreased from £42,941 to £36,619 and total expenditure has decreased from £21,029 to £20,539 resulting in an operating surplus of £16,080 (2025 - £21,912).

Risk policy

The managing trustees have assessed the main risks faced by the charity and have taken steps to mitigate those risks.

Reserves policy

The managing trustees consider the unrestricted income funds of the charity to be at an appropriate level given the likely expenditure each year on charitable activities and periodically increased expenditure will be incurred maintaining the fabric and facilities of the village hall.

On behalf of the Trustees

GEOFF READ, *Chairman*

10 September 2026

WARNHAM VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 March 2026

	General Fund	Property Fund		Total 2026	Total 2025
		Income	Capital		
Incoming resources	£	£	£	£	£
(a) From donations and legacies					
Grants receivable:					
Government grant	-	-	-	-	1,500
(b) From charitable activities					
Letting charges to regular users	27,797	-	-	27,797	30,801
Letting charges to occasional users	7,027	-	-	7,027	8,960
Sundry income	40	-	-	40	-
	34,864	-	-	34,864	39,761
(c) Investment income					
UK interest	1,755	-	-	1,755	1,680
Total incoming resources	36,619	-	-	36,619	42,941
Resources expended					
Cost of charitable activities:					
Insurance premiums	1,605	-	-	1,605	1,956
Waste disposal	785	-	-	785	868
Business and water rates	1,821	-	-	1,821	925
Electricity	2,262	-	-	2,262	3,062
Gas	1,988	-	-	1,988	2,585
Caretakers	3,658	-	-	3,658	3,497
Booking secretary	3,928	-	-	3,928	4,128
Window cleaning	210	-	-	210	210
Premises repairs	791	-	-	791	315
Equipment repairs	348	-	-	348	955
Cleaning materials	1,155	-	-	1,155	804
Telephone and internet expenses	750	-	-	750	763
Licences	350	-	-	350	398
Sundry expenses	302	-	-	302	36
Depreciation	586	-	-	586	527
Total resources expended	20,539	-	-	20,539	21,029
Net incoming resources before transfers	16,080	-	-	16,080	21,912
Transfers between funds	-	-	-	-	-
Net incoming resources before investment assets movements	16,080	-	-	16,080	21,912
Gain on investment assets	-	-	-	-	-
Net movement in funds for the year	16,080	-	-	16,080	21,912
Total funds brought forward	363,592	-		363,592	341,680
Total funds carried forward	379,672	-		379,672	363,592

The notes on pages 8 to 10 form part of these financial statements

WARNHAM VILLAGE HALL

BALANCE SHEET

Year ended 31 March 2026

	Note	General Fund	Property Fund Income	Property Fund Capital	Total 2026	Total 2025
		£	£	£	£	£
Fixed assets						
Tangible assets	1	3,059	-	267,626	270,685	270,798
Current assets						
Debtors and prepayments	2	3,135	-	-	3,135	3,784
Cash at bank and in hand	3	106,665	-	2,520	109,185	93,048
		109,800	-	2,520	112,320	96,832
Creditors: amounts falling due within one year	4	(3,333)	-	-	(3,333)	(4,038)
Net current assets		106,467	-	2,520	108,987	92,794
Total assets less current liabilities		109,526	-	270,146	379,672	363,592
Represented by:						
Unrestricted income funds		109,526	-	-	109,526	93,446
Restricted income funds		-	-	-	-	-
Permanent endowment		-	-	270,146	270,146	270,146
Total funds	8	109,526	-	270,146	379,672	363,592

The financial statements on pages 5 to 10 were approved by the Trustees on 10 September 2026 and were signed on its behalf by:

GEOFF READ
Chairman

The notes on pages 8 and 9 form part of these financial statements

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 2019) – (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
Warnham Village Hall meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 and legacies 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 are accounted for as soon as the legal entitlement has been notified, the amount due is quantifiable and its ultimate receipt is reasonably certain. Letting charges are recognised in the accounting period in which the booking is held.

Resources expended
Resources expended are included in the accounting period in which payable.

Charitable activities
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.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets
Freehold land and buildings are stated at original cost. Freehold land is not depreciated and no depreciation is provided on the village hall building as any charges would not be material to the financial statements.

Furniture and equipment is stated at cost. Depreciation is provided on furniture and equipment to write off the cost, less estimated residual value, of each asset over its expected useful life of 4 to 8 years.

Debtors
Debtors are recognised initially at the transaction price. A provision for the impairments of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand.

Fund Structure
The general fund represents the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. General funds have contributed towards the hall project and reflect the difference between asset under construction and restricted funds raised.

The capital of the property fund represents the funds of the charity held as permanent endowment for the purpose of building the village hall. The income of the property fund is not subject to any restrictions regarding its use and is available for application on the general purposes of the charity.

1. TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2025	267,626	22,274	289,900
Additions	-	473	473
Disposals	-	(2,749)	(2,749)
At 31 March 2026	267,626	19,998	287,624
Depreciation			
At 1 April 2025	-	19,102	19,102
Charge for the year	-	586	586
Eliminated on disposal	-	(2,749)	(2,749)
At 31 March 2026	-	16,939	16,939
Net Book Value			
At 31 March 2026	267,626	3,059	270,685
At 31 March 2025	267,626	3,172	270,798

The village hall building has been insured for a rebuilding cost of £1,162,235 (2025 - £1,162,235).

2. DEBTORS AND PREPAYMENTS

	2026 £	2025 £
Lettings fees receivable	2,209	2,838
Prepayments	926	946
	3,135	3,784

3. CASH AT BANK AND IN HAND

	2026 £	2025 £
Lloyds Bank plc	109,185	93,048

4. CREDITORS – AMOUNTS DUE WITHIN ONE YEAR

	2026 £	2025 £
Deposits held	900	1,150
Other creditors	35	70
Accrued expenses	1,016	1,197
Deferred income	1,382	1,621
	3,333	4,038

5. TRUSTEE REMUNERATION AND EXPENSES

None of the trustees received any remuneration or expenses during the year under review, other than Tracey Mathias who received a salary of £3,928 (2025 - £4,128) for acting as booking secretary and £197 (2025 - £184) for reimbursed expenses.

6. INDEPENDENT EXAMINER

Total remuneration to the Independent Examiner for the year amounted to £nil (2025 - £nil).

7. EMPLOYEES

The average monthly number of employees during the year was;

	2026 No.	2025 No.
Total	-	-

There were no employees whose annual renumeration was more than £60,000.

8. FUNDS

	Balance at 1 April 2025 £	Incoming resource £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
General Funds	93,446	36,619	(20,539)	109,526
Endowment Funds				
Permanent Funds	270,146	-	-	270,146
Total Funds	363,592	36,619	(20,539)	379,672

	Balance at 1 April 2024 £	Incoming resource £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	71,534	42,941	(21,029)	93,446
Endowment Funds				
Permanent Funds	270,146	-	-	270,146
Total Funds	341,680	42,941	(21,029)	363,592

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted General	Endowment Permanent	Total funds at 31 March 2026
	£	£	£
Tangible fixed assets	3,059	267,626	270,685
Current assets	109,800	2,520	112,320
Current liabilities	(3,333)	-	(3,333)
Total net assets	109,526	270,146	379,672

	Unrestricted General	Endowment Permanent	Total funds at 31 March 2025
	£	£	£
Tangible fixed assets	3,172	267,626	270,798
Current assets	94,312	2,520	96,832
Current liabilities	(4,038)	-	(4,038)
Total net assets	93,446	270,146	363,592

10. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year other than the transactions disclosed under note 5 to the financial statements and to the extent trustees of the charity hire Warnham Village Hall, they transact on the same basis as other users.

WARNHAM VILLAGE HALL

REPORT OF THE INDEPENDENT EXAMINER

Year ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the charity for the Year ended 31 March 2026, which are set out on pages 5 to 10.

Responsibilities and Basis of Report

As the charity's trustees of Warnham Village Hall 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 Warnham Village Hall accounts carried out under section 145 of the 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 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 Warnham Village Hall 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.

S D Ritchie

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Date: 10 September 2026