REGISTERED CHARITY NUMBER: 507006

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

THE VICTORIA HALL ASSOCIATION

Bevan Buckland Ltd
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

THE VICTORIA HALL ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2026

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THE VICTORIA HALL ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

Charitable purposes

The principal purpose of Victoria Hall Roch is to provide and manage a community facility for the benefit of residents of Roch and the surrounding area. In setting our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims of the charity and who will benefit.

Key aims for 2025/26

The trustees set the following strategic aims for the year:
o Maintain the Hall, Playpark and Multi Use Games Area (MUGA)
o in a safe, welcoming, and well-maintained condition
o Maintain regular hall hire and occupancy across the week, leaving space for community one off hire.
o Develop and sustain a programme of community events accessible to all age groups
o Secure grant funding to progress priority maintenance and improvement projects

Public benefit

Victoria Hall Roch provides clear public benefit by:
o Offering affordable, accessible meeting and event space for local groups, societies, and individuals
o Supporting community cohesion through events open to all residents, including those on lower incomes
o Providing a focal point for village life, reducing social isolation
o Partnering with local schools, parishes, and voluntary organisations

Volunteers

Victoria Hall Roch depends on the dedication of volunteers to carry out its work. During 2025/26 an estimated 40 volunteers contributed approximately 1000 hours of time across trustees' meetings, fundraising events, maintenance tasks, and administrative support. The trustees record their sincere thanks to all who gave their time and skills.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Hall Use and Hirings

During the year under review, Victoria Hall continued to serve as an important community resource. Key statistics for hall hire during 2025/26:

Metric	2025/26
Number of regular weekly hirings	14
Number of regular monthly hirings	3
Number of one-off bookings/events	29
Number of community/charitable events (free or subsidised)	11

Community Events and Activities

The Hall hosted a wide range of events and activities during 2025/26 that contributed to community well-being and social cohesion. Highlights included:

o Biannual Duck Race - a popular community gathering attracting residents of all ages.
o Community collaboration with Roch Castle's Summer Fete, Penuel Chapel's Cawl a Chan, National Trust Local history project
o Seasonal celebrations including Easter & Summer Bingo, Harvest Fair, Turkey Darts, NYD Fireworks.
o Music events including 70s Disco and Swing Jive Tea Dance.
o Regular hire to Roch community groups including Roch School, Penuel Chapel, St Marys Church, WI, Quilters, Indoor bowls, Crafters, Roch Nature Group, NRCC.
o Community Connect Club - weekly coffee mornings providing social contact for residents

Maintenance and Capital Works

The trustees continued to prioritise the upkeep and improvement of the building during 2025/26. Works carried out during the year included:

o Drain Inspection and subsequent repairs
o COSHH Cabinet for safe storage of cleaning products
o Roof Ridge and Flashing Repairs following leak damage
o Repairs to MUGA Fencing
o Fire alarm extinguishers serviced and updated in line with current regulations.

The trustees note that MUGA Fencing will be reviewed annually and replaced as and when needed and the boiler service is due to take place in April 2026.

Fundraising and grant income

The charity continues to be reliant on a combination of hire income, fundraising, and grant awards. During 2025/26, the following grant applications were submitted and/or received:

o South Hook LNG Community Fund - MUGA repairs

The trustees are grateful to all funders, donors, and supporters who contributed to the charity's work during the year.

FINANCIAL REVIEW

Overview

The financial statements for the year ended 31 March 2026 are set out in the Accounts which accompany this report. The following provides a narrative summary of the charity's financial position.

Investment policy and objectives

The charity's policy is to hold surplus funds in an interest-bearing account with a reputable UK bank to earn a modest return while maintaining liquidity. The trustees do not currently hold any investment assets.

Reserves policy

The trustees have a reserves policy which aims to maintain unrestricted free reserves equivalent to at least six months' running costs (approximately £20,000). This level of reserves provides a buffer against unexpected expenditure, seasonal income fluctuations, and ensures continuity of services.

The trustees are satisfied that the charity's reserves position is robust. If reserves fall below £18,000, the board will develop an action plan to rebuild them and if reserves exceed £22,000, the board will consider options for using the excess funds to further the charity's objectives.

FINANCIAL REVIEW

Going concern

The trustees have reviewed the charity's financial position and its income and expenditure projections for the coming year. The trustees are satisfied that the charity has adequate resources to continue operating for the foreseeable future and accordingly have prepared the accounts on a going concern basis.

FUTURE PLANS

Priorities for 2026/27

Looking ahead to the year ending 31 March 2027, the Board of Trustees has identified the following priorities:
o Floor refurbishment to maintain this unique feature. (estimated £6,000)
o Redecorate the hall interior following last year's roof repairs (estimated £5,000)
o Maintain the playpark and MUGA to continue to provide a usable outdoor space (estimated £2,000)
o Create a new modern website. (estimated £2,000)

Longer-Term Ambitions

The trustees have a longer-term vision for Victoria Hall Roch to be a thriving, financially sustainable community hub that meets the evolving needs of Roch and the surrounding area. This includes exploring opportunities for improved energy efficiency, digital connectivity for users, expanded usable outdoor space.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Victoria Hall Roch is an unincorporated charitable association governed by its Constitution. The charity exists to provide and maintain a village hall for the benefit of the inhabitants of Roch and the surrounding area without distinction of political, religious or other opinions, and in particular for the provision of facilities for recreation, social and leisure activities which improve the conditions of life for those in the area.

Recruitment and appointment of new trustees

Trustees are elected at the Annual General Meeting (AGM) of the charity in accordance with the Constitution. Any person aged 18 or over who is ordinarily resident in or near the area of benefit is eligible to stand for election. Vacancies arising between AGMs may be filled by co-option by the Board.

Organisational structure

The Trustees are responsible for the overall management and control of the Victoria Hall Association and aim to meet 3 times a year. The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. Trustees can be nominated and appointed by existing trustees or at the Annual General Meeting. The Trustees oversee the main aims and objectives of the hall which are implemented on a day-to-day basis by the Management Committee.

All trustees give of their time freely and no remuneration or expenses were paid in the year.

Risk management

The trustees have identified the major risks to which the charity is exposed and have reviewed and implemented risk management strategies to mitigate them. Key risks identified during 2025/26 and the measures in place include:

Risk	Likelihood & Impact	Mitigation
Insufficient income to meet running costs	Medium / High	Diverse income streams; reserves policy; regular financial monitoring
Building maintenance failure	Low / High	Periodic inspections; maintenance fund; insurance coverage
Safeguarding incident	Low / High	Safeguarding policy in place; DBS checks for relevant hirers
Fire or other emergency	Low / High	Fire risk assessment reviewed annually; emergency procedures displayed

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
507006

Principal address
c/o 55 St Brides View
Roch
Haverfordwest
Pembrokeshire
SA62 6AZ

Trustees
M J Harris
Ms E L Dent
K C Jarvis
P Hancock (resigned 12.6.25)
Mrs A L Wadia
Mrs J A Butterfield (resigned 12.6.25)
Mrs M J Ablitt
J S Hancock (appointed 12.6.25)

Independent Examiner
Bevan Buckland Ltd
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Approved by order of the board of trustees on 15th June 2026 and signed on its behalf by:

M J Harris

M J Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VICTORIA HALL ASSOCIATION

Independent examiner's report to the trustees of The Victoria Hall Association
I report to the charity trustees on my examination of the accounts of The Victoria Hall Association (the Trust) for the year ended 31 March 2026.

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.

Caroline Wheeler for Bevan Buckland Ltd

Bevan Buckland Ltd
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date: 23 June 2026

THE VICTORIA HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	3,042	1,152
Other income	3	31,235	24,896
Investment income	4	687	115
Total		34,964	26,163
EXPENDITURE ON			
Other		25,411	25,870
NET INCOME		9,553	293
RECONCILIATION OF FUNDS			
Total funds brought forward		32,521	32,228
TOTAL FUNDS CARRIED FORWARD		42,074	32,521

The notes form part of these financial statements

THE VICTORIA HALL ASSOCIATION

BALANCE SHEET
31 MARCH 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
FIXED ASSETS			
Tangible assets	7	12,650	16,096
CURRENT ASSETS			
Stocks	8	628	-
Debtors	9	569	582
Cash at bank and in hand		40,089	30,356
		41,286	30,938
CREDITORS			
Amounts falling due within one year	10	(1,500)	(1,401)
NET CURRENT ASSETS		39,786	29,537
TOTAL ASSETS LESS CURRENT LIABILITIES		52,436	45,633
ACCRUALS AND DEFERRED INCOME	11	(10,362)	(13,112)
NET ASSETS		42,074	32,521
FUNDS	12		
Unrestricted funds		42,074	32,521
TOTAL FUNDS		42,074	32,521

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

M J Harris

.....

M J Harris - Trustee

.....

E L Dent - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 15% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Grant income
Grant income is credited to income on receipt and allocated over the life of the project. Any amounts outstanding at the year end are included in either debtors or creditors. Capital grant income is written off to the profit and loss account at the same rate as the estimated useful life of the asset.

continued...

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	569	252
Grants	2,473	900
	3,042	1,152

Grants received, included in the above, are as follows:

	2026	2025
	£	£
PAVS	-	400
Solva Edge Festival	-	500
South Hook LNG	2,473	-
	2,473	900

3. OTHER INCOME

	2026	2025
	£	£
Fundraising events	16,009	12,535
Book and card sales	5	54
Lettings	12,104	9,121
Green Energy	3,007	2,842
Wayleave	110	104
Wifi contribution	-	240
	31,235	24,896

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	687	115

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,152
Other income	24,896
Investment income	115
Total	26,163
EXPENDITURE ON	
Other	25,870
NET INCOME	293
RECONCILIATION OF FUNDS	
Total funds brought forward	32,228
TOTAL FUNDS CARRIED FORWARD	32,521

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2025 and 31 March 2026	22,988
DEPRECIATION	
At 1 April 2025	6,892
Charge for year	3,446
At 31 March 2026	10,338
NET BOOK VALUE	
At 31 March 2026	12,650
At 31 March 2025	16,096

continued...

8. STOCKS

	2026	2025
	£	£
Stocks	628	-

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	425	582
Prepayments	144	-
	569	582

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	1,500	1,401

11. ACCRUALS AND DEFERRED INCOME

12. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	32,521	9,553	42,074
TOTAL FUNDS	32,521	9,553	42,074

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,964	(25,411)	9,553
TOTAL FUNDS	34,964	(25,411)	9,553

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,228	293	32,521
TOTAL FUNDS	32,228	293	32,521

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,163	(25,870)	293
TOTAL FUNDS	26,163	(25,870)	293

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	32,228	9,846	42,074
TOTAL FUNDS	32,228	9,846	42,074

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	61,127	(51,281)	9,846
TOTAL FUNDS	61,127	(51,281)	9,846

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

THE VICTORIA HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	569	252
Grants	2,473	900
	3,042	1,152
Other income		
Fundraising events	16,009	12,535
Book and card sales	5	54
Lettings	12,104	9,121
Green Energy	3,007	2,842
Wayleave	110	104
Wifi contribution	-	240
	31,235	24,896
Investment income		
Deposit account interest	687	115
Total incoming resources	34,964	26,163
EXPENDITURE		
Support costs		
Governance costs		
Water charges	590	259
Insurance	1,711	1,640
Light and heat	1,656	2,272
Wifi expenses	60	470
Sundries	40	476
Cleaning expenses	1,667	1,707
Repairs and maintenance	9,081	4,677
Grass cutting	1,762	1,705
Accountancy	168	144
Equipment	1,283	1,453
Licences	484	602
Fundraising expenses	6,199	9,708
Bank charges	15	15
Depreciation of equipment	3,446	3,446
Release of capital grants	(2,751)	(2,704)
	25,411	25,870
Total resources expended	25,411	25,870
Net income	9,553	293