# NETHER WHITACRE VILLAGE HALL

## REPORT & ACCOUNTS
## FOR THE YEAR ENDED
## 31 DECEMBER 2025

**Registered Charity No. 517574**

Dains Accountants Limited
Venture Point
Wheelhouse Road
Rugeley
Staffordshire
WS15 1UZ

**NETHER WHITACRE VILLAGE HALL**

**CONTENTS**


| | Page |
|---|---|
| Report of the Trustees | 1 - 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Accounts | 7 - 8 |

**NETHER WHITACRE VILLAGE HALL**

**REPORT OF THE TRUSTEES**
***FOR THE YEAR ENDED 31 DECEMBER 2025***

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**Reference and Administrative Information**

**Trustees:**
The Charity is administered by trustees. Trustees who served during the year ended 31 December 2025 are as follows:

Mr K Woodward
Mr J Godwin
Mrs R Elliott
Mr J Thompson (Chairperson)
Mr A Jamieson
Mrs D Starkey
Mrs L Hines
Ms N Walker
Mrs S M A Jamieson
Mr G O Kororo

**Principal address:**
12 Station Road
Nether Whitacre
Nr Coleshill
Birmingham
B46 2JG

**Registered charity number:** 517574

**Independent examiner:**
M Gurney FCA
of Dains Accountants Limited
Venture Point
Wheelhouse Road
Rugeley
Staffordshire
WS15 1UZ

**Principal bankers:**
Coventry Building Society
Clinton House
High Street
Coleshill
Birmingham
B46 3BP

## Report of the trustees for the year ended 31 December 2025

The trustees present their report along with the 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 on page 7 and comply with the Charity Commission Scheme, The Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland published on 01/01/2019.

### Structure Governance and Management

**History Objectives and Activities**
The charity is governed by a trust deed dated 6 February 1984, and is an unincorporated association.

The object of the charity is to provide a village hall for the use of the inhabitants of the Parish of Nether Whitacre.

**Basis of Appointment of Trustees**
The committee members are the trustees for the purposes of charity law and are known as the Committee of Management. The deed allows for the appointment of 7 elected members and 8 representative members and may include not more than 3 co-opted members. All members of the committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

The induction process for any newly appointed trustee comprises an initial meeting with the board of Trustees, at which a pack is provided. This includes a copy of the governing document, a copy of the most recent annual report and accounts, copy minutes of previous trustees' meetings and a copy of the Charity Commission guidance 'The Essential Trustee'.

The Trustees normally meet 11 times per year.

**Risk Review**
The Trustees review the risks the Charity faces on a regular basis and take appropriate steps to mitigate those risks

**Reserves Policy**
At 31 December 2025 free reserves totalled £67,556.
The trustees have a formal policy to keep a safe and well maintained building for the use of the local community. In doing so the trustees would maintain an amount of at least £15,000 in the building society account to cover any unexpected maintenance work.

**NETHER WHITACRE VILLAGE HALL**
**REPORT OF THE TRUSTEES**
***FOR THE YEAR ENDED 31 DECEMBER 2025***

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**Achievements and Performance**

The village hall is used by the local community for a variety of activities. The hall helps keep the community spirit by having a well maintained building available for their use, on their doorstep at a low cost. The use of the hall covers a wide range of activities e.g. dancing, keep fit, dog and horticultural shows, private parties and residential meetings to talk to MP's, Police and Neighbourhood Watch etc.

**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 and have complied with their duties under the Charities Act 2011.

**Trustees' Responsibilities in Relation to the Financial Statements**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;
(b) make judgements and estimates that are reasonable and prudent;
(c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
and
(d) 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 keeping 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. 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.

Approved by the Trustees and signed on their behalf by:

Signed: JT

Mr J Thompson
(Chairperson)

Date: 29/10/26

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NETHER WHITACRE VILLAGE HALL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 8.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's 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 the charity as required by section 130 of the Act: or
2 the accounts do not accord with those records.
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 to enable a proper understanding of the accounts to be reached.

M Gurney FCCA
of Dains Accountants Limited
Venture Point
Wheelhouse Road
Rugeley
Staffordshire
WS15 1UZ

Date: 30/10/2026

**NETHER WHITACRE VILLAGE HALL**

**BALANCE SHEET**
***AS AT 31 DECEMBER 2025***

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | 5 | 71,562 | 72,010 |
| **Current assets** | | | |
| Cash at bank and in hand | | 67,556 | 62,392 |
| | | 139,118 | 134,402 |
| **Funds** | | | |
| Unrestricted | | 139,118 | 134,402 |
| | | 139,118 | 134,402 |

These accounts were approved by the Board of Trustees and signed on their behalf by:

Signed  Date 29/10/26
Mr J Thompson
Chairperson

**NETHER WHITACRE VILLAGE HALL**

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

| | Unrestricted Funds £ | 2025 £ | 2024 £ |
|---|---|---|---|
| **Income from :** | | | |
| **Investment income** | | | |
| Building Society account interest | 811 | 811 | 1,065 |
| **Fund raising** | | | |
| Fund raising | 3,816 | 3,816 | - |
| Donations - general | 8,894 | 8,894 | 21,636 |
| Donation - Independent examiner | 600 | 600 | 600 |
| **Charitable activities** | | | |
| Hirings | 15,946 | 15,946 | 11,028 |
| **Other income** | | | |
| Electric meter cash | 278 | 278 | 282 |
| Western Power wayleave rental | 24 | 24 | - |
| **Total income** | 30,368 | 30,368 | 34,611 |
| **Expenditure** | | | |
| **Charitable activities** | | | |
| Repairs & renewals | 9,123 | 9,123 | 3,190 |
| Building insurance | 1,613 | 1,613 | 1,583 |
| Running expenses | 11,635 | 11,635 | 10,938 |
| Depreciation on fixtures and fittings | 448 | 448 | 410 |
| **Fund raising** | 2,233 | 2,233 | - |
| Independent examiner's remuneration | 600 | 600 | 600 |
| **Total expenditure** | 25,652 | 25,652 | 16,721 |
| **Net movement in funds** | 4,716 | 4,716 | 17,890 |
| Balances brought forward | 134,402 | 134,402 | 116,512 |
| **Balances carried forward** | 139,118 | 139,118 | 134,402 |

**1 Accounting Policies**

**General**

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 (FRS102) issued on 16/07/2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated.

Expenditure is recognised on an accruals basis as a liability is incurred.

**1.1 Funds**

The unrestricted fund comprises those funds which the trustees are free to use in accordance with the charitable objects.

**1.2 Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received.

**1.3 Charitable activities**

Costs of charitable activities include the upkeep of the village hall.

**1.4 Tangible fixed assets**

Depreciation is provided at the following rates in order to write off each asset over its estimated

| | |
|---|---|
| Fixtures & Fittings | 15% reducing balance |
| Buildings | Nil |

No depreciation has been provided in respect of the freehold buildings as the trustees maintain the building in good repair and are of the opinion that the fair value is in excess of the carrying value.

**2 Independent examiner's remuneration**

No fee was charged by the independent examiner. In accordance with the terms of the SORP the value of the service has been shown at £600 and a similar amount is included in donations.

**3 Trustees Remuneration and Related Party Transactions**

No trustee received any remuneration or expenses during the year (2024 - £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 - £nil).

**4 Taxation**

As a charity, Nether Whitacre Village Hall is exempt from tax on income falling within S.505 of the Taxes Act 1988 to the extent that this is applied to its charitable objects. No tax charge arises in respect of the year ended 31 December 2025 (2024 - £nil).

**5 Tangible fixed assets**

| | Freehold building | Fixtures & fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| As at 1 January 2025 | 69,023 | 22,312 | 91,335 |
| Additions | - | - | - |
| As at 31 December 2025 | 69,023 | 22,312 | 91,335 |
| **Accumulated depreciation** | | | |
| As at 1 January 2025 | - | 19,325 | 19,325 |
| Charge for the year | - | 448 | 448 |
| As at 31 December 2025 | - | 19,773 | 19,773 |
| **Net book values** | | | |
| 31 December 2025 | 69,023 | 2,539 | 71,562 |
| 31 December 2024 | 69,023 | 2,987 | 72,010 |

The village hall is held in trust by the Parish Council of Nether Whitacre as Custodian Trustee.