



Hartlebury Parish Hall
Unaudited financial statements
Year ended 31 March 2025

Hartlebury Parish Hall

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Charity Registration No. 523151

Trustees Report

The trustees present their report and the unaudited financial statements of Hartlebury Parish Hall (“the charity”) for the year ended 31 March 2025.

Legal status

Hartlebury Parish Hall is a public benefit entity for Hartlebury and the neighbourhood. The charity is registered with the Charity Commission, with the charity registration number 523151. The registered address is Hartlebury Parish Hall, Waresley Court Road, Hartlebury, Worcestershire, DY11 7TQ. The charity is controlled by its governing document, and constitutes an unincorporated charity. The governing document of the charity was the lease and declaration of trust dated 30 May 1962 as amended by deed dated 24 January 2006 and then amended on 16 April 2014, 17 May 2023, 21 June 2023, 10 July 2024 and 18 June 2025.

The Parish Hall is held on a 99 year lease effective 1 January 2006 with a rent of £1 per annum from Hartlebury Parish Council who own the freehold.

Objectives and activities – maintaining and running of Hartlebury Parish Hall

The objectives of the charity through the trustees and Hartlebury Parish Hall Management Committee are the provision and maintenance of the Parish Hall for the use of the inhabitants of the Parish and the neighbourhood without distinction of political, religious or other opinions, including use for meetings, lectures, civic events, classes, education and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for these inhabitants.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 (“the Act”) to have due regard to the public benefit guidance published by the Charity Commission.

Review of the year – achievements and outlook

Our management committee has been hard at work this past year, fulfilling our usual obligations to the community, whilst funding the completion of much needed projects.

The patio wall is now complete and this enhances our hall optics considerably. The patio has been used for parties and outdoor seating on lovely evenings of sunshine.

For reasons of health and safety we made it a priority to clear the loft space of all traces of asbestos. This was carried out by a professional roofing contractor and we used the opportunity to renew our loft insulation. This then allowed for the installation of dimmer controls for our LED lights, which will enhance the ambience during evening parties and events.

We installed a glass washer into our bar area in order to improve our standards of hygiene and efficiency. A new till was also purchased plus a new card reader system.

The CCTV camera installation is now complete. This joint venture with the Parish Council is already reaping benefits. A new cupboard for storing the equipment was built by a trustee and is held in a secure area of the Hall.

We purchased two new noticeboards, one internal and one external. These have tidied up and enhanced our documents display. The outside notice-board is very useful in advertising our Hall events and the internal one is excellent for displaying our statutory notices. We also paid for two commemorative boards displaying photographs from our Jubilee celebrations. These have been much admired.

The hot water supply to the sinks in all three bathrooms was repaired and made more energy efficient following the removal of the large boiler in the store room.

We had some minor repairs to the kitchen boiler too, when it was discovered that a leak had formed during the winter months.

In the coming year we aim to overhaul and improve our bar area after some years of neglect. We also hope to install new stage lighting, again much needed. A new sub-committee has formed to investigate grants so that we might broaden our scope and look forward to a new sound system.

Trustees Report (continued)

Review of the year – achievements and outlook (continued)

We are aware of the need for fiscal caution and try our best to balance the upkeep and hall renovations with our income. However, we cannot help feeling content with the improvements made this past year. The Hall is warmer, less costly to heat, and continues to attract a great many compliments.

Financial review

During the year the charity had income down by 14% at £36,203 (2024 – £42,066) largely due to lower fundraising activity levels and bar income partially offset by continued growth in hall lettings. Expenditure was broadly flat at £43,161 (2024 – £43,420) due to cost inflation and higher depreciation charges offset by lower repair and one-off expenditure. This resulted in net expenditure of £6,958 (2024 – net expenditure of £1,354). The charity had net funds of £134,980 (2024 – £141,938) and cash and deposit balances at 31 March 2025 remain adequate at £50,501 (2024 – £47,727). However, the Trustees continue to monitor the financial position regularly.

Reserves policy

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Unrestricted reserves at the year end was £63,129 (2024 – £62,403) of which £50,501 (2024 – £47,727) was in cash and deposit balances. The trustees aim to prudently hold unrestricted reserves (excluding fixed assets) of at least £30,000 to provide a buffer for financial and operating risks facing the charity. At the year-end this target was more than met with £63,129 (2024 – £48,301) of unrestricted reserves (excluding fixed assets). However, funds are now required for various maintenance and capital work that will need drawdown on these reserves. On 22 October 2025 trustees approved a reduction in the reserves policy to holding unrestricted reserves (excluding fixed assets) of at least £20,000.

Structure, governance and management including trustees and officer roles

The trustees who served during the year, unless otherwise stated are as follows:

Catherine Louise Holden (Chair)

Ray Kirby (resigned 6 November 2024)

Elizabeth Davies (Secretary)

Graham Hipkins (resigned 18 September 2025)

Anthony John Hardwick

Julie Howells

Joshua Bennett (resigned 9 June 2025)

Wendy Southall

Gilliam Morris (resigned 20 April 2024)

Keenan Pratt (resigned 22 May 2024)

Caroline Boughton-Thomas (resigned 22 May 2024)

Andrew Scheps (appointed 23 May 2024)

Simon Fletcher (appointed 4 July 2024)

Carolyn Gumbley (appointed 4 July 2024)

Christine Harvey (appointed 16 June 2025)

Stephanie Andrea Hadley (appointed 20 August 2025)

Tina Cresswell (appointed 22 October 2025)

Trustees meet monthly through the Hartlebury Parish Hall Management Committee.

Trustees Report *(continued)*

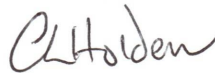
Statement of trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity at any time, and for ensuring that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on behalf of the trustees by



Catherine Louise Holden
Chair
19 November 2025

Independent examiners' report to the trustees of Hartlebury Parish Hall

I report to the trustees on my examination of the financial statements of the Hartlebury Parish Hall ("the charity") for the year ended 31 March 2025 which are set out on pages 6 to 14.

Respective responsibilities of trustees and independent examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

S. J. Evans

Simon John Evans FCA
Independent Examiner
71 Waresley Park
Hartlebury
Kidderminster
Worcestershire
DY11 7XF

19 November 2025

Statement of financial activities

for the year ended 31 March 2025

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total Funds £
Income				
Voluntary incoming resources (note 3)	6,450	-	6,450	8,184
Income from trading (note 3)	29,753	-	29,753	33,882
Total income	<u>36,203</u>	<u>-</u>	<u>36,203</u>	<u>42,066</u>
Expenditure				
Trading expenses (note 5)	6,807	-	6,807	7,767
Activities directly related to the hall (note 5)	16,597	7,684	24,281	20,632
Fundraising and publicity (note 5)	4,154	-	4,154	4,191
Management and administration (note 5)	7,919	-	7,919	10,830
Total expenditure	<u>35,477</u>	<u>7,684</u>	<u>43,161</u>	<u>43,420</u>
Net income / (expenditure) and net movement in funds	726	(7,684)	(6,958)	(1,354)
Total funds brought forward	62,403	79,535	141,938	143,292
Transfer between funds	-	-	-	-
Total funds carried forward	<u><u>63,129</u></u>	<u><u>71,851</u></u>	<u><u>134,980</u></u>	<u><u>141,938</u></u>

Balance sheet
as at 31 March 2025

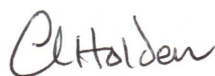
	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total Funds £
Fixed assets				
Tangible assets (note 6)	18,618	71,851	90,469	93,637
Current assets				
Stocks – bar stocks	612	-	612	721
Debtors (note 8)	4,818	-	4,818	4,312
Cash at bank and in hand (note 9)	50,501	-	50,501	47,727
	55,931	-	55,931	52,760
Creditors:				
amounts falling due within one year (note 10)	(11,420)	-	(11,420)	(4,459)
Net current assets	44,511	-	44,511	48,301
Total assets less current liabilities	63,129	71,851	134,980	141,938
Net assets	63,129	71,851	134,980	141,938
Funds of the charity				
Unrestricted funds	63,129	-	63,129	62,403
Restricted funds	-	71,851	71,851	79,535
Total charity funds	63,129	71,851	134,980	141,938

The notes on pages 8 to 14 are an integral part of these financial statements.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

The financial statements on pages 6 to 14 were authorised for issue by the board of trustees on 19 November 2025 and were signed on its behalf.

Catherine Louise Holden
Chair



Julie Howells
Trustee



Notes to the financial statements

1 General information

Hartlebury Parish Hall is an unincorporated public benefit entity for Hartlebury and the neighbourhood registered with the Charities Commission in England and Wales, registration number 523151, located at Waresley Court Road, Hartlebury, Kidderminster, Worcestershire, DY11 7TQ.

2 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the accruals basis under the historical cost convention and 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) ("Charities SORP FRS 102") and the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Assessment of going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and the financial statements are drawn up on the going concern basis. This assumes that the charity will continue in operational existence for the foreseeable future.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions for particular purposes within the objects of the charity, and largely relate to the hall extension and refurbishment completed in 2015.

Income recognition

All income is recognised once the charity has entitlement, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants and fundraising are 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.

Investment interest income is accounted for when receivable and the amount can be measured reliably by the charity.

Income from hall lettings is recognised when it is receivable and it is probable that the charity will receive the amount due. Bar takings is the actual cash received from the sale of bar stock.

Expenditure

Expenditure is recognised as incurred as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount can be measured reliably. Expenditure is accounted for on the accruals basis.

Notes to the financial statements *(continued)*

2 Summary of significant accounting policies *(continued)*

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Fixed assets

Tangible fixed assets include leasehold land and buildings and fixtures and fittings that are recorded at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Items below £50 are generally treated as de-minimus and treated as repairs and maintenance expenditure.

Repairs and maintenance expenditure is charged to the Statement of financial activities during the financial period in which it is incurred.

Depreciation is calculated to allocate the cost over their estimated useful lives, as follows: Leasehold land and building improvements at 5% per annum straight-line over 20 years (i.e. the useful life is estimated to be shorter than the remaining lease term) and fixtures, fittings and equipment at 15% per annum on a reducing balance basis.

Stocks

Stocks are stated at the lower of cost (based on the cost of purchase) and net realisable value.

Debtors

Trade debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Creditors

Creditors 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 reliably estimated. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Notes to the financial statements (*continued*)

3 Income

Voluntary incoming resources

	2025	2024
	£	£
Fundraising	3,346	6,811
Donations	2,125	613
Other income	979	760
Total voluntary incoming resources	6,450	8,184

Income from trading

	2025	2024
	£	£
Hall lettings	24,277	22,467
Bar takings (see note 11)	5,476	11,415
Total income from trading	29,753	33,882

Total income

	2025	2024
	£	£
Voluntary incoming resources	6,450	8,184
Income from trading	29,753	33,882
Total income	36,203	42,066

4 Staff costs and trustees' emoluments

During the year the Parish Hall used the services of a cleaner and a booking secretary whose wages and salaries total £6,860 (2024 – £6,495) and are shown in note 5 below. Bar wages of £1,540 (2024 – £1,048) were also paid to servers and are included in the bar total in note 5 below. These payments were not large enough to attract social security costs.

No remuneration was paid or payable to trustees in respect of the year (2024 – £nil).

Reimbursement of trustees for purchases they have personally and properly made on behalf of the charity are not counted as trustees expenses and are accounted for as part of the charity's general expenditure.

Notes to the financial statements *(continued)*

5 Expenditure

Trading expenses

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Bar (see note 11)	6,807	-	6,807	7,767
	<u>6,807</u>	<u>-</u>	<u>6,807</u>	<u>7,767</u>

Activities directly relating to the hall

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Hall running expenses	7,727	-	7,727	5,792
Hall repairs and maintenance	6,330	-	6,330	5,458
Depreciation of fixed assets	2,540	7,684	10,224	9,382
	<u>16,597</u>	<u>7,684</u>	<u>24,281</u>	<u>20,632</u>

Fundraising and publicity

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Fundraising costs	3,202	-	3,202	3,366
Advertising, website, mobile and internet costs	952	-	952	825
	<u>4,154</u>	<u>-</u>	<u>4,154</u>	<u>4,191</u>

Management and administration

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Cleaning fees	3,900	-	3,900	3,120
Booking secretary fees	2,960	-	2,960	3,375
Legal and professional fees	256	-	256	1,631
Other expenses	803	-	803	2,704
	<u>7,919</u>	<u>-</u>	<u>7,919</u>	<u>10,830</u>
Total expenditure	<u>35,477</u>	<u>7,684</u>	<u>43,161</u>	<u>43,420</u>

Notes to the financial statements (continued)

6 Fixed assets

Tangible fixed assets	Leasehold land and buildings	Leasehold land and buildings	Fixtures, fittings & equipment	Fixtures, fittings & equipment	Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
Cost	£	£	£	£	£
At 31 March 2024	16,287	130,632	16,300	24,069	187,288
Additions	-	-	7,056	-	7,056
At 31 March 2025	16,287	130,632	23,356	24,069	194,344
Depreciation					
At 31 March 2024	14,444	58,783	4,041	16,383	93,651
Charge for the year	140	6,531	2,400	1,153	10,224
At 31 March 2025	14,584	65,314	6,441	17,536	103,875
Net book amount					
At 31 March 2025	1,703	65,318	16,915	6,533	90,469
At 31 March 2024	1,843	71,849	12,259	7,686	93,637

Restricted funds largely relate to the hall extension and refurbishment and totals £71,851 (2024 – £79,535). The Parish Hall is held on a 99 year lease effective 1 January 2006 with a rent of £1 per annum from Hartlebury Parish Council who own the freehold.

7 Analysis of net assets by fund

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	18,618	71,851	90,469	93,637
Current assets	55,931	-	55,931	52,760
Current liabilities	(11,420)	-	(11,420)	(4,459)
Net funds	63,129	71,851	134,980	141,938

Notes to the financial statements (continued)

8 Debtors

	2025 £	2024 £
Trade debtors	3,602	2,145
Prepayments and accrued income	1,216	2,167
	<u>4,818</u>	<u>4,312</u>

9 Cash at bank and in hand

Cash at bank and in hand includes an available on demand COIF Charities Deposit Fund with the CCLA of £36,510 (2024 – £nil).

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Amounts falling due within one year:		
Trade creditors	5,079	1,043
Accruals and deferred income	6,341	3,416
	<u>11,420</u>	<u>4,459</u>

11 Trading income – detailed income and expenditure

Detailed trading for the bar for the year:

	2025 £	2024 £
Takings	5,476	11,415
Less purchases adjusted for closing stock	(4,704)	(6,288)
Gross profit	<u>772</u>	<u>5,127</u>
Less bar wages	(1,540)	(1,048)
Cleaning materials and bar sundries	(563)	(431)
Net profit for the year	<u>(1,331)</u>	<u>3,648</u>

12 Events after the end of the reporting period

No significant subsequent events are noted that require disclosure other than those in note 15.

13 Capital commitments

At 31 March 2025 the charity had capital commitments of £3,957 (2024 – £nil) related to CCTV as per note 15.

14 Examination of the financial statements

No fees were paid or are payable for the independent examination of the financial statements (2024 – £nil).

Notes to the financial statements *(continued)*

15 Related party transactions

Room hire sales of £2,160 with £180 in debtors (2024 – £1,975 with £180 in debtors) were made to Community Café which is run by Catherine Louise Holden. This Café is for the benefit of the community inhabitants, the charity and selected external charities (with any surplus generated). The Community Café made donations of £1,800 to the charity (2024 – £300). In total the Community Café donated £6,095 to charity in the year to support various good causes. Christine Harvey is also involved with the running of the Community Café and has been appointed a trustee of the charity on 16 June 2025.

As is typical in a small village, a number of trustees (or their partners) are councillors of Hartlebury Parish Council and other trustees have been involved historically. In the current year a lease payment of £1 (2024 – £1) was paid to Hartlebury Parish Council who own the freehold of the Hartlebury Parish Hall and £275 was received for room hire use by Hartlebury Parish Council during the year for meetings. £250 was also received from Worcestershire County Council towards the Jubilee Celebration. In the prior year, other income of £685 related to reimbursement of a patio door repair which was received from Hartlebury Parish Council.

During the year the longstanding issues with Hartlebury Parish Council with respect to the patio wall were satisfactorily resolved. Rebuilding of the patio wall by Hartlebury Parish Council was completed at their expense with a total of £9,950 incurred on external contractors and preparatory work. No recharge was made to the charity for any of this cost.

During the current year a joint contract was entered into between the charity and Hartlebury Parish Council to install CCTV across the car park and the sports area. Subsequent to the year-end this work was completed and £3,957 (including VAT) was paid to the supplier, ATEC Security Limited. This supplier is a company connected with a trustee, Julie Howells. Normal procurement rules were applied and the trustee involved had no involvement in the decision making on this matter.

In accordance with Section 9 of The Charities SORP (FRS102), reimbursement of trustees for purchases they have personally and properly made on behalf of the charity are not counted as trustee expenses and are accounted for as part of the charity's general expenditure. In addition, any other room hire at the village hall involving trustees or related parties of the trustees are undertaken on the same terms as they are for other beneficiaries of the charity and therefore do not require separate disclosure.

The charity had no other material transactions with any trustee or with any connected or related party of any trustee, and no trustee received any other benefit, direct or indirect, from the charity.

16 Control relationship

The charity is under the control of the trustees.