Charity registration number 523536 (England and Wales)

CARLTON VILLAGE HALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CARLTON VILLAGE HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Hancock S Hancock N A Fitt C Habbishaw Mr S Fitt	
Charity registration	England and Wales	523536
Principal address	Carlton Village Hall c/o 54 Broadacres Carlton Goole DN14 9NF	
Independent examiner	Trevor Mark Rackham Rackham's Accountants Limited 3 Melton Enterprise Park Redclliff Road Melton East Yorkshire HU14 3RS	

CARLTON VILLAGE HALL

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CARLTON VILLAGE HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the charity are:

To provide and maintain the Carlton Village Hall property for the use of the inhabitants of the village of Carlton, and its environs without distinction of political, religious or other opinions.

To advance educations and provide facilities in the interest of social welfare for recreational and leisure time activities with the object of improving the conditions of life for said inhabitants.

To support, as the members think fit, other local charities that provide a direct benefit to the inhabitants of the local environ.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the twelve months which this annual report covers, Carlton Village Hall has continued to fulfil its primary function of providing the residents of the parish and its environs, a much appreciated and loved community hub. The hall has been used fully by regular bookers who provide classes and those who require a venue for one of the events such as parties and celebrations.

The Management Committee has in place a long term project and plans for refurbishing and improving the Village Hall. The last year has seen further significant improvements undertaken. These have been greatly appreciated by all who have used the Hall in this last year.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is an unincorporated charity governed by its constitution and Charity Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Hancock
S Hancock
N A Fitt
J A Stone (Resigned 28 February 2026)
E Stone (Resigned 28 February 2026)
C Habbishaw
Mr S Fitt

The trustees' report was approved by the Board of Trustees.

M Hancock
Trustee

4 June 2026

CARLTON VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARLTON VILLAGE HALL

I report to the trustees on my examination of the financial statements of Carlton Village Hall (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.

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.

Trevor Mark Rackham
Rackham's Accountants Limited
3 Melton Enterprise Park
Redclliff Road
Melton
East Yorkshire
HU14 3RS
12 June 2026

CARLTON VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**2**	288	4,500	4,788	803	4,750	5,553
Charitable activities	**3**	22,786	-	22,786	19,628	-	19,628
Other trading activities	**4**	2,696	-	2,696	3,144	-	3,144
Investments	**5**	199	-	199	387	-	387
Total income		25,969	4,500	30,469	23,962	4,750	28,712
Expenditure on:							
Raising funds	**6**	6,155	-	6,155	8,636	250	8,886
Charitable activities	**7**	25,288	3,980	29,268	20,863	6,745	27,608
Total expenditure		31,443	3,980	35,423	29,499	6,995	36,494
Net income/(expenditure) and movement in funds		(5,474)	520	(4,954)	(5,537)	(2,245)	(7,782)
Reconciliation of funds:							
Fund balances at 1 April 2025		15,973	2,755	18,728	21,510	5,000	26,510
Fund balances at 31 March 2026		10,499	3,275	13,774	15,973	2,755	18,728

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CARLTON VILLAGE HALL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Cash at bank and in hand		13,774		18,728	
Net current assets			13,774		18,728
The funds of the charity					
Restricted income funds	**13**		3,275		2,755
Unrestricted funds	**14**		10,499		15,973
			13,774		18,728

The financial statements were approved by the trustees on 4 June 2026

N A Fitt
Trustee

1 Accounting policies

Charity information

Carlton Village Hall is an unincorporated charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	288	-	288	142	-	142
Grants	-	4,500	4,500	661	4,750	5,411
	288	4,500	4,788	803	4,750	5,553

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
Sale of goods	13,563	12,626
Ancillary trading income	9,223	6,973
Other income	-	29
	22,786	19,628

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	2,696	3,144

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	199	387

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising and publicity						
Staging fundraising events	2,534	-	2,534	3,093	250	3,343
Trading costs						
Other trading activities	3,621	-	3,621	5,543	-	5,543
Total costs	6,155	-	6,155	8,636	250	8,886

7 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	3,111	3,248
Adminstration expenses	499	462
Gardening costs	1,030	1,329
Insurance	1,019	982
Website costs	180	540
Light & heat	4,614	2,443
Rates	733	540
Licences	306	407
Poroerty repairs	16,621	16,074
Pest control	-	130
Sundries	219	218
Cleaning	288	635
	28,620	27,008
Share of support and governance costs (see note 8)		
Governance	648	600
	29,268	27,608
Analysis by fund		
Unrestricted funds	25,288	20,863
Restricted funds	3,980	6,745
	29,268	27,608

8 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	648	600
Analysed between:		
Charitable activities	648	600

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	648	600

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	1	1

Employment costs	2026	2025
	£	£
Wages and salaries	3,111	3,248

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Fire Door fund	2,755	-	-	2,755
Parish Council Furniture fund	-	4,000	(3,480)	520
Other	-	500	(500)	-
	2,755	4,500	(3,980)	3,275

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Toilet refurbishment fund	5,000	500	(2,745)	2,755
Fire Door fund	-	1,000	(1,000)	-
Fencing fund	-	3,000	(3,000)	-
Other	-	250	(250)	-
	5,000	4,750	(6,995)	2,755

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
General funds	15,973	25,969	(31,443)	10,499

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	21,510	23,962	(29,499)	15,973

15 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Current assets/(liabilities)	10,499	3,275	13,774
	10,499	3,275	13,774

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	15,973	2,755	18,728
	15,973	2,755	18,728

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).