

**Hook Village Halls**  
*Charitable Association*

*Registered Charity 1117754*

Company registration number 6042998

**HOOK VILLAGE HALLS CHARITABLE ASSOCIATION**

(A company limited by guarantee and not having a share capital)

**Accounts for the year ended 31 March 2025**

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**Hook Village Halls Charitable Association**  
(a company limited by guarantee and not having a share capital)

**Accounts for the year ended 31<sup>st</sup> March 2025**

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## **Statutory Information**

The following information forms part of the Report of the Directors and Trustees

The company's registered office is:

Elizabeth Hall  
Raven Road  
Hook  
Hampshire  
RG27 9HH  
Telephone 01256 760442

The company was incorporated on 5 January 2007, number 6042998. It is also a registered charity, number 1117754.

The following have served as Directors and Trustees during the year ended 31<sup>st</sup> March 2025 and subsequently.

<b>Name</b>	<b>Position</b>	<b>Notes</b>
Margaret Kirtley	Director/Treasurer/Secretary	Resigned 24/09/2024
Jeff Burke	Director	
Graham Wickenden	Director	
Sue Hinton	Director	
David Saunderson	Director/Chairman	
Molly Greenland	Director/Secretary	Appointed secretary 24/09/2024 Resigned 22/04/25
Michael Ward	Director/Treasurer	Appointed Treasurer 24/09/2024
Louise Coster-Mills	Director	Resigned 24/3/25
Ian Sealey	Director	
Steve Blewett	Director	Appointed 27/01/2025 Resigned 24/3/25
Barbara Lamble	Director	Appointed on 24/03/2025

**Hook Village Halls Charitable Association**  
(a company limited by guarantee and not having a share capital)

The independent examiner is:  
Claire Connell MA, ACA, CTA  
86 Silverdale Road  
Earley  
Reading RG6 7LT

The company's bankers are Lloyds Bank, Winchester Street, Basingstoke RG21 7EB. Investments are held with Cambridge & Counties Bank and Charity Bank

**Hook Village Halls Charitable Association**  
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## **Report of the Trustees and Directors**

The Trustees have pleasure in submitting their report for the period. The Trustees who have served during the period are listed on the page 1, along with the other statutory information that forms part of the annual report. This report is to be presented at the 2025 annual general meeting.

### **Objects and activities**

The company's objects are stated in its Memorandum of Association as:

"To provide or assist in the provision of facilities in the interests of social welfare for the benefit of the inhabitants of Hook Parish and within its vicinity for recreation or other leisure time occupation of individuals including those who have the need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

To advance education and the religious and intellectual development of the members of the community; and

Such other charitable purposes as the Charity's officers in their discretion shall see fit for exclusively charitable objects or purposes in any part of Hook Parish."

The company operates two community halls in Hook, namely the Elizabeth Hall and the Hook Community Centre. The Charity's halls provide much-needed public facilities to enable the residents and community organisations of Hook and surrounding villages to meet and pursue their mutual interests and thus enhance the social welfare of the community in general. Many of the regular users are charitable or not-for-profit organisations. The directors are mindful of the Charity Commission's guidance on public benefit.

## **Achievements and Performance**

The company finished the year with a surplus of £92,415 compared with a surplus of £71,358 the previous year.

The company is managing the Community Centre under the terms of a lease and accompanying service level agreement with Hook Parish Council, which were both concluded on 9<sup>th</sup> August 2017. This lease was extended in November 2024 to December 2029.

The lease states that the Hook Parish Council will cover any losses incurred by the Community Centre during the year.

4 directors resigned during the year and we took on 2 new directors. It continues to be difficult to attract and retain new directors.

The company undertook significant capital projects during the year in the development of two new lifts in the Community Centre allowing access to previously inaccessible halls' for prospective disabled hirers.

**Hook Village Halls Charitable Association**  
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## Financial review

The attached Statement of Financial Activities summarises the company's income and expenditure for the year and shows a surplus of £92,415 for the year. This is supplemented by more detailed analyses in the Notes to the Accounts. The surplus comprises the following:

	£
Net surplus from hall lettings after normal expenses (see below)	15,587
Grants and donations	70,569
Bank interest	6,259
Surplus for the year	<b>92,415</b>

The surplus on hall lettings arises from:		£
Surpluses before staff and admin costs:	Elizabeth Hall	19,205
	Hook Community Centre	62,741
Staff costs, both facilities		-47,742
Administration		-16,429
Publicity and fund raising		-2,188
		<b>15,587</b>

This comprises:

Surplus / (deficit) on Elizabeth Hall activities	-13,975
Surplus on Hook Community Centre activities	29,562

The community halls have a strong core of regular hirers and licencees. Marketing efforts to attract new hirers continues to be a vital part of the overall strategy to build the business. Aside from exceptional costs, income is normally sufficient to cover normal operating expenses.

The balance sheet shows net assets of £504,353 at 31<sup>st</sup> March 2025, the majority of which is represented by cash balances. These funds have been allocated mainly to designated reserves earmarked towards future maintenance as follows:

- Elizabeth Hall sinking fund – this holds £50,000 and is set aside to cover long term capital expenditure. It will be topped up at the end of each year if necessary.
- Elizabeth Hall reserve – this holds £30,000 and is to cover short term unexpected maintenance not already provided for in the budget. It will be topped up at the end of each year if necessary.
- Community Centre sinking fund – this holds £40,000 for long term maintenance, in particular to cover any costs related to handing back the building to Hook Parish Council at the completion or termination of the lease. From the current financial year, 50% of all surpluses generated from the Community Centre are to be allocated to the Community Centre sinking fund. The balance on the fund at the year end was £54,781.

There is a re-investment fund of £86,232 and Retained Earnings of £221,681, both of which provide working capital and a contingency against unexpected costs.

A provisional budget for the year commencing 1<sup>st</sup> April 2025 indicates that the company is likely to incur a surplus of approx. £20k.

**Hook Village Halls Charitable Association**  
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**Plans for future period**

Electricity costs continue to be significant in the UK and for both of the halls. The Board is looking into and applying for grants in relation to the purchase and installation of Solar Panels on the Elizabeth Hall in order to combat these costs and continue to offer competitive rates on the halls.

**Structure, governance and management**

Whilst the directors have overall responsibility for the company's affairs and meet monthly, day to day operational responsibilities have been delegated to the staff, in consultation with the directors as appropriate. The financial ledgers are maintained by the treasurer, who is also a director. Financial reports are presented at each monthly meeting.

The company's statutory particulars, including names of directors, are on page 1.

The directors have considered the major risks to which the company is exposed, and the systems that have been established to mitigate these risks. Many of these risks are appropriately covered by the insurance policies, and its policies are communicated to all staff and consultants.

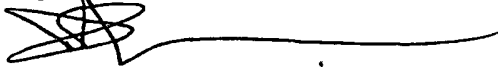
Company law requires the directors to prepare annual accounts that give a true and fair view of the state of affairs of the company at the year end and of its financial activities during the period. The Trustees should:

- Select suitable accounting policies and apply them prudently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the company to enable them to ensure that the accounts comply with the Companies' Act 2006 and the charities accounting SORP 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company is entitled to exemption from audit for the year ended 31<sup>st</sup> March 2025 both under the Companies Act 2006 and the Charities Act 2011; but, as a charity, it is required to have independent scrutiny of its accounts. The directors have therefore taken advantage of audit exemption. This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed for the Trustees,



David Sanderson  
Chairman and trustee

Date: 27/10/25

## **Hook Village Halls Charitable Association**

(a company limited by guarantee and not having a share capital)

### **Independent examiner's report to the Trustees of Hook Village Halls**

I report to the charity trustees on the accounts of the Company for the year ended 31<sup>st</sup> March 2025, which are set out on the pages 7 to 13 attached.

#### **Responsibilities and basis of report**

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 386 of the 2006 Act; or
- b) The accounts do not accord with those records; or
- c) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or
- d) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Claire Connell MA, ACA, CTA  
Member of the Institute of Chartered Accountants in England and Wales  
86 Silverdale Road  
Earley  
Reading RG6 7LT

Date: 29th October 2025

**Hook Village Halls Charitable Association**  
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**Statement of Financial Activities including Income and Expenditure Account for the year ended 31<sup>st</sup> March 2025**

		<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>Note</u>		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Incoming and endowments from:</b>					
Donations and legacies	2	0	70,569	70,569	1,600
Charitable activities carried out at:					
Elizabeth Hall	3	96,102	580	96,682	109,108
Hook Community Centre	3	169,154	581	169,735	156,451
Other income		0		0	0
Bank interest		6,259		6,259	8,701
<b>Total</b>		<b>271,515</b>	<b>71,730</b>	<b>343,245</b>	<b>275,860</b>
<b>Expenditure on:</b>					
Raising funds		2,188	-	2,188	2,529
Charitable activities	4	246,641	2,001	248,642	201,973
<b>Total</b>		<b>248,829</b>	<b>2,001</b>	<b>250,830</b>	<b>204,502</b>
<b>Surplus/Deficit(-) for the year</b>		<b>22,686</b>	<b>69,729</b>	<b>92,415</b>	<b>71,358</b>
Transfers between funds		68,670	-68,670	-	-
<b>Net movement in funds</b>		<b>91,356</b>	<b>1,059</b>	<b>92,415</b>	<b>71,358</b>
Total funds brought forward		411,338	600	411,938	340,580
<b>Total funds carried forward</b>		<b>502,694</b>	<b>1,659</b>	<b>504,353</b>	<b>411,938</b>

The Notes referred to above form part of these financial statements

The statement of financial activities includes all gains and losses recognised during the year.

All of the income and expenditure derive from continuing activities.



**Hook Village Halls Charitable Association**  
(a company limited by guarantee and not having a share capital)  
**Balance Sheet as at 31st March 2025**

		<u>2025</u>	<u>2024</u>
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	6	222,486	54,760
<b>Current assets</b>			
Debtors	7	14,600	18,431
Prepaid expenses		8,479	8,348
Bank Interest accrued		2,963	2,991
		<u>26,042</u>	<u>29,770</u>
Cash at bank and in hand	8	287,439	348,134
		<u>313,481</u>	<u>377,904</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors and accruals	9	31,614	20,726
		281,867	357,178
<b>Net assets</b>		<b>504,353</b>	<b>411,938</b>
<b>Funds</b>			
Called up share capital	10	-	-
Unrestricted income funds	11	502,694	411,338
Restricted income funds	12	1,659	600
<b>Total: Funds</b>		<b>504,353</b>	<b>411,938</b>

The Notes referred to above form part of these financial statements

For the financial period ended on 31<sup>st</sup> March 2025, the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ('the Act') relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved at a meeting of the trustees held on



David Saunderson  
Chairman and trustee

Company Registration Number: 6042998

27/10/25



Michael Ward ACA  
Treasurer and trustee

27/10/25

**Hook Village Halls Charitable Association**  
(a company limited by guarantee and not having a share capital)  
**Notes to the accounts for the year ended 31 March 2025**

**1. Accounting policies**

**a) General matters**

These accounts have been prepared in compliance with Financial Reporting Standard 102 and the Statement of Recommended Practice on Accounting by Charities SORP 2019 (FRS 102), and in accordance with charity and company law in the jurisdiction of England. The Company is a public benefit entity.

**b) Going concern**

The Charity manages (rather than owns) the facilities it operates. It is unlikely to generate sufficient surpluses from its current operations to replace those facilities when they need to be refurbished or replaced. It is also reliant on having long-term leases at peppercorn rents at both Elizabeth Hall and Hook Community Centre to enable it to continue its operations.

**c) Income and expenditure**

Donations are accounted for when received. All income and expenditure in furtherance of the charity's objectives is recognised in the period to which it relates.

**d) Depreciation**

Fixed assets are depreciated over their estimated useful lives (generally 5 or 10 years) on the straight line basis.

**e) Taxation**

As a charity, income is exempt from income and corporation taxes. Its activities are exempt from value added tax (VAT), and expenditure is therefore inclusive of applicable VAT.

**2. Donations and legacies**

The amounts included represent donations and grant income as follows:

	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
			£	£
Donations from individuals	-	1,315	1,315	-
Grants from Hampshire County Council		1,100	1,100	500
Grants from Hook Parish Council		600	600	600
Grants from Hart District Council		67,554	67,554	-
Other grant income	-	-	-	500
	<b>-</b>	<b>70,569</b>	<b>70,569</b>	<b>1,600</b>

**3. Income from charitable activities**

The amounts included represent charges for lettings, rentals and use of sports facilities from the two community halls as follows:

**Elizabeth Hall**

Lettings fees	84,413	97,820
Other income	12,269	11,288
	<b>96,682</b>	<b>109,108</b>

**Hook Community Centre**

Lettings fees	109,111	100,515
Tenant licence fees	45,365	43,624
Other income	15,259	12,313
	<b>169,735</b>	<b>156,451</b>

## Hook Village Halls Charitable Association

(a company limited by guarantee and not having a share capital)

### Notes to the accounts for the year ended 31 March 2025 (continued)

4. Charitable expenditure	2025	2024
	<u>£</u>	<u>£</u>
Operational expenses (excluding staff) at:		
Elizabeth Hall, recurring expenditure	77,477	56,663
Hook Community Centre	106,994	94,747
Staff costs, both facilities (see below)		
Salaries	46,896	43,472
Employer National Insurance	-	-
Employer Pension Contribution (NEST scheme)	846	742
Independent examiner's fees (including £100 for the preparation of the accounts)	630	550
Administration expenses	15,799	5,799
	<b>248,642</b>	<b>201,973</b>

### 5. Employees and trustees

Employees' remuneration is disclosed in Note 4. The company had 3 (2024: 3) part-time employees in the year. No employee was able to exert significant influence over the running of the company. No employee received total employee benefits of more than £60,000.

Trustees' emoluments for service as trustees	Nil	Nil
Trustees' travel and sundry expenses reimbursed	Nil	Nil

### 6. Fixed assets

	<u>Total</u>	<u>General equipment</u>	<u>Furniture &amp; fittings</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>			
As at 1 <sup>st</sup> April 2024	91,268	18,911	72,357
Additions during the year	183,283	1,551	181,732
As at 31 <sup>st</sup> March 2025	<b>274,551</b>	<b>20,462</b>	<b>254,089</b>
<u>Depreciation</u>			
As at 1 <sup>st</sup> April 2024	29,202	14,135	22,373
Charge for the year	15,557	1,649	13,908
As at 31 <sup>st</sup> March 2025	<b>44,759</b>	<b>15,784</b>	<b>36,281</b>
<u>Net book value</u>			
31 <sup>st</sup> March 2025	222,486	4,678	217,808
31 <sup>st</sup> March 2024	54,760	4,776	49,984

**Hook Village Halls Charitable Association**  
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**Notes to the accounts for the year ended 31 March 2025 (continued)**

The Company has leasehold interests at an annual peppercorn rental in Elizabeth Hall and Hook Community Centre. The lease for Elizabeth Hall runs until 2057; and until 2027 for Hook Community Centre, after which the property reverts to Hook Parish Council. Since the Company has not incurred any expenditure on the properties and the leases have no commercial value, those assets (including furniture and fittings already provided) have been included in these accounts at nil value. The amounts included in fixed assets represent expenditure by the Company since moving into these facilities.

	<u>2025</u> £	<u>2024</u> £
<b>7. Debtors</b>		
Lettings charges	14,600	18,431
Provision for bad debt	-	-
Accrued income	-	-
	<b>14,600</b>	<b>18,431</b>
<b>8. Cash at bank and in hand</b>		
Cambridge & Counties Bank	79,593	76,313
Aldermore Business Bank	-	73,991
Charity Bank	62,321	62,321
Lloyds Bank plc:		
Instant access savings account	23,245	35,817
Lloyds 32 day notice account	52,169	50,908
Current account	69,320	48,225
Petty cash and floats	791	559
	<b>287,439</b>	<b>348,134</b>
<b>9. Creditors and accruals</b>		
Trade and other creditors	5,937	6,159
Taxation and National Insurance.	1,320	1,690
Pension	293	-
Accrued expenses	6,971	860
Bonds and deposits from hirers	8,472	8,592
Hall lettings income received in advance	3,521	3,425
Grants received in advance	5,100	-
	<b>31,614</b>	<b>20,726</b>

**Hook Village Halls Charitable Association**  
(a company limited by guarantee and not having a share capital)

**Notes to the accounts for the year ended 31 March 2025 (continued)**

**10. Share capital**

The company does not have a share capital. The company has 7 members, (9 in 2024) and their individual liability towards the company's debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

<b>11. Movements on reserves</b>	<u>Opening balance</u>	<u>Activities</u>	<u>Transfers</u>	<u>Closing balance</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Designated reserves</u>				
Elizabeth Hall sinking fund	50,000	-	-	50,000
Elizabeth Hall general reserve	30,000	-	-	30,000
Community Centre sinking fund	20,000	-	34,781	54,781
	100,000	-	34,781	134,781
<u>General fund</u>				
Strategic reserve	44,301	-	15,699	60,000
Retained earnings	180,805	22,686	18,190	221,681
Reinvestment fund	86,232	-	-	86,232
Restricted funds	600	69,729	68,670	1,659
	311,938	92,415	- 34,781	369,572
	411,938	92,415	-	504,353

The sinking fund designated reserves are for long-term maintenance at the two facilities. The general reserve is to support annual maintenance.

The strategic balance element of the General Fund is primarily to enable recurring expenditure to be met, should income from the facilities fall substantially.

<b>12. Restricted Funds</b>	<u>Opening balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers to Unrestricted Funds</u>	<u>Closing balance</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Community Centre lift project		67,604		-67,604	-
Elizabeth Hall improvements		1,865	-799	1,066	-
Half-term activities	600	2,261	-1,202	-	1,659
	600	71,730	- 2,001	- 68,670	1,659

**13. Contingent liabilities**

The company had no contingent liabilities at 31<sup>st</sup> March 2025 (2024: none)

**14. Related party transactions**

Rent and service charges of £14,118 (2024: £ 14,445) were paid by Hook Parish Council for its office.

**Hook Village Halls Charitable Association**  
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**Notes to the accounts for the year ended 31 March 2025 (continued)**

**15. SOFA for the year ended 31st March 2024**

		<u>2024</u>	<u>2024</u>	<u>2024</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Incoming and endowments from:</b>				
Donations and legacies		0	1,600	1,600
Charitable activities carried out at:				
Elizabeth Hall	2	109,108		109,108
Hook Community Centre	2	156,451		156,451
Other income	3	0		0
Bank interest		8,701		8,701
<b>Total</b>		<b>274,260</b>	<b>1,600</b>	<b>275,860</b>
<b>Expenditure on:</b>				
Raising funds		2,529	-	2,529
Charitable activities	4	200,973	1,000	201,973
<b>Total</b>		<b>203,502</b>	<b>1,000</b>	<b>204,502</b>
<b>Surplus/Deficit(-) for the year</b>		<b>70,758</b>	<b>600</b>	<b>71,358</b>
Transfers between funds				-
<b>Net movement in funds</b>		<b>70,758</b>	<b>600</b>	<b>71,358</b>
Total funds brought forward		340,580	0	340,580
<b>Total funds carried forward</b>		<b>411,338</b>	<b>600</b>	<b>411,938</b>