



Cherhill Village Hall

Registered Charity Number 1164373

Trustees' Annual Report and Accounts for the Year Ended 31 December 2025

Cherhill Village Hall
Trustees Annual Report and Accounts 2025

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Cherhill Village Hall

Trustees Annual Report 2025

Introduction

The Trustees present their annual report and accounts for the year ended 31st December 2025, along with the report of the Independent Examiner.

Objectives and Activities

Purpose

The main purpose of the Charity is to provide and maintain a Village Hall for recreational, social and educational activities that benefits the inhabitants of Cherhill and the surrounding community.

Activities

The Village Hall premises are available for hire by anyone for recreational and leisure activities, classes, meetings or other functions. Additionally, various events open to the community are held.

The facilities are maintained to ensure efficient and safe execution of the activities and events.

Cherhill Village Hall, now over 40 years old, has an opportunity for a new facility to better meet contemporary needs. The new hall has planning permission but needs significant funding to start construction. Land for the new village hall was secured in 2022 and is currently used for community events.

Public Benefit

In setting objectives and planning for activities, the Trustees have considered the general guidance published by the Charity Commission relating to public benefit. Village Hall activities and public meetings, including the Annual General Meeting, are widely publicised throughout the Village to encourage participation.

Achievements and Performance

Cherhill Village Hall remains a vital asset for the village, utilised by the local community and beyond. Booking levels have consistently remained high.

Primary users include local groups engaged in activities such as Toddler Groups, Scout Groups, Gardening Club, Women's Institute, Theatre Group, Youth Theatre, Dance and Exercise Classes, Pilates, Yoga, and the Parish Council. The hall is also frequently used for private functions, community events, and fundraising events by the CIO and other charities.

The CIO organised three fundraising events: a barn dance, car boot sale and an auction. Proceeds from the auction were shared jointly with the Jessie May Trust.

Ensuring safety at the hall is the Trustees' primary concern. All health, safety, and fire prevention measures are regularly inspected, tested and documented. Fire extinguishers are maintained up-to-date, and regular electrical testing and solar panel inspections are included in the annual maintenance program.

Efforts to raise funds for construction of the new village hall continues.

Cherhill Village Hall

Trustees Annual Report 2025

Financial Review

The financial results for the year are set out on pages 7 to 13. The charity generated a net surplus of £1,502 in 2025, a significant improvement on the £2,759 deficit recorded in 2024. The trustees consider this a satisfactory outcome, reflecting stable operational income, successful fundraising activities, and prudent cost management.

Total income for the year amounted to £20,729, an increase of 24% compared with 2024 (£16,750). Hall hire remains the primary source of income with an increase in 2025 of regular and private bookings. Overall expenditure was comparable to that in 2024. The trustees continue to monitor utility costs closely and are satisfied that expenditure remains proportionate to activity levels.

Fundraising events in 2025 generated a net total of £2099. Details of all related income and expenses are recorded in the Hall's financial accounts. Spending includes the share from auction proceeds given to the Jessie May Trust. Money raised from the barn dance was allocated to the fund intended for grant applications supporting the New Village Hall.

Two savings accounts were opened to accrue interest and enhance the Hall's income.

Policy on Reserves

The Trustees aim to maintain unrestricted funds to cover approximately six months of unrestricted expenditure (excluding fundraising costs and depreciation). This provides sufficient funds for management, administration, support costs, and emergencies.

Major refurbishment works will be funded through specific fundraising and grant applications and managed through restricted funds where appropriate.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Structure, Governance and Management

Governing Document

Cherhill Village Hall is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO), Registered Number 1164373, governed by its constitution.

Trustee Selection

Charity Trustees are elected at an annual general meeting where all residents of Cherhill Village aged 18 and above can attend and vote according to the constitution. In the event of a casual vacancy, the Charity Trustees may appoint a willing person as a Trustee until the following annual general meeting.

Organisational Structure

The Charity is managed by elected Trustees who meet at least six times a year to make decisions by simple majority. Constitutional changes or voluntary winding up or dissolution of the charity require a 75% majority. Only the Trustees have voting rights concerning CIO management.

Risk Management

The Trustees have considered and regularly review general risks threatening the Hall's functioning. Adequate insurance for public liability, fire, theft, and personal accident is in place. Specific fire risk and general health and safety risk assessments have been completed. The Trustees believe the most likely risks can be managed with existing policies and arrangements.

Cherhill Village Hall

Trustees Annual Report 2025

Reference and Administrative Details

Charity name	Cherhill Village Hall
Registered charity number	1164373
Charity's principal address	Cherhill Village Hall, The Street, Cherhill, Calne, Wiltshire, SN11 8XP

Trustees

Richard Carter	Chairperson
Alan Moore	Vice Chairperson
David Cracknell	Treasurer
Maggie Moore	Booking Clerk
Nathan Bliss	
Richard Catt	
David Grafton	
Rob Hylands	
Sharon Simmons	
John Spiller	
Nick White	

Declarations

The Trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the Charity's Trustees



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Cherhill Village Hall

Independent Examiner's Report For the Year Ended 31 December 2025

Independent Examiner's Report to the Trustees of Cherhill Village Hall

I report on the financial statements of the Charity for the year ended 31 December 2025 which are set out on pages 7 to 13.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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 accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Hubbard
Independent Examiner

Date

21st April 2026.

Cherhill Village Hall

Statement of Financial Activities for the Year Ended 31 December 2025

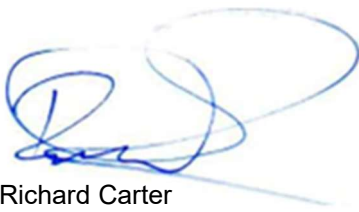
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources (Note 2)				
Income from:				
Donations and legacies	954	-	954	650
Charitable activities	10,994	-	10,994	9,247
Other trading activities	8,290	-	8,290	6,854
Investments	492	-	492	-
Other	-	-	-	-
Total	20,730	-	20,730	16,750
Resources expended (Note3)				
Expenditure on:				
Raising funds	3,311	-	3,311	1,702
Charitable activities	15,096	821	15,916	17,807
Other	-	-	-	-
Total	18,406	821	19,227	19,510
Net income/(expenditure)	2,323	(821)	1,503	(2,759)
Transfers between funds	-	-	-	-
Net movement in funds	2,323	(821)	1,503	(2,759)
Reconciliation of funds:				
Total funds brought forward	94,625	4,217	98,842	101,601
Total funds carried forward	96,948	3,396	100,344	98,842

Cherhill Village Hall

Balance Sheet as at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	53,106	-	53,106	56,528
Total fixed assets	53,106	-	53,106	56,528
Current assets				
Debtors and Prepayments	-	-	-	-
Cash at bank and in hand	46,561	997	47,558	43,244
Total current assets	46,561	997	47,558	43,244
Creditors and Liabilities				
Creditors and Receipts in Advance	(100)	-	(100)	(730)
Provision for Liabilities	(220)	-	(220)	(200)
Total Creditors and Liabilities	(320)	-	(320)	(930)
Total Net Assets	99,348	997	100,344	98,842
Funds of the Charity				
Unrestricted Funds				
General Fund	90,001		90,001	88,320
Designated Funds	6,947		6,947	6,305
Restricted Funds				
NVH Planning		997	997	997
Audio/Visual Upgrade		2,400	2,400	3,220
Total Funds	96,948	3,396	100,344	98,842

The financial statements are signed by the following Trustees on behalf of all the Trustees.



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Date 5th MAY 2026

Cherhill Village Hall

Notes to the Accounts

for the Year Ended 31 December 2025

1. Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities SORP (FRS 102) including Update Bulletin 1 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Fund Structure

Unrestricted funds are general funds that are available for use at the Trustee's discretion in furtherance of the objectives of the Charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Income

All income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources; it is probable that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Income from donations and gifts is included in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.4 Expenditure

Expenditure is recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Costs of generating funds include costs incurred in attracting income and for joint fundraising events the share of the proceeds allocated to the other charities.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities (Hall Running Costs) and those costs of an indirect nature necessary to support them (Support Costs). Support costs also include all costs involving public accountability of the Charity and its compliance with regulation and good practice.

All resources expended are inclusive of irrecoverable VAT.

Cherhill Village Hall
Notes to the Accounts
for the Year Ended 31 December 2025

1.5 Tangible Fixed Assets and Depreciation

All tangible assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided on tangible fixed assets so as to write off the cost of the assets over their useful economic life in equal annual instalments on the following bases:

Freehold Land and Buildings	Not depreciated
Hard Landscaping (fences, gates, etc)	10 years
Plant and Machinery	7 years
Fixtures, Furniture and Equipment	5 years

Depreciation is first charged in the calendar month following acquisition or on the bringing into use of the asset, whichever is the later

1.6 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Creditors

Creditors are measured at settlement amounts less any trade discounts.

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2025

2. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and Legacies:				
Donations and Gifts				
100 Club	600	-	600	600
Other Donations	354	-	354	50
Gifts in Kind	-	-		
Grants	-	-	-	-
Total	954	-	954	650
Charitable Activities:				
Hall Hire	10,994	-	10,994	9,247
Total	10,994	-	10,994	9,247
Other Trading Activities:				
Fund Raising Events				
Auction	3,832	-	3,832	1,817
Barn Dance	1,134	-	1,134	2,091
Call My Bluff	-	-	-	477
Car Boot Sale	445	-	445	
Solar Panel Feed in Tariff	2,880	-	2,880	2,469
Total	8,290	-	8,290	6,854
Income from investments:				
Interest income	492	-	492	-
Total	492	-	492	-
Other Income:				
Other	-	-	-	-
TOTAL INCOME	20,730	-	20,730	16,750

Other information:

Total Funds 2024	
Unrestricted Funds Income	16,750
Restricted Funds Income	-

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2025

3. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fund Raising Costs:				
Fund Raising Events				
Auction	2,819	-	2,819	1,134
Barn Dance	491	-	491	569
Call My Bluff	-	-	-	-
Car Boot Sale	-	-	-	-
Total	3,311	-	3,311	1,702
Charitable Activities Costs:				
Hall Running Costs:				
Repairs and Maintenance	567	-	567	686
Cleaning & Consumables	3,935	-	3,935	3,635
Electricity	1,421	-	1,421	1,158
Heating Oil	1,448	-	1,448	2,386
Waste Collection	336	-	336	549
Water and Sewage Rates	1,040	-	1,040	867
Depreciation	4,078	821	4,898	5,048
Sub Total	12,826	821	13,646	14,328
Support Costs:				
Administration/Communication	3	-	3	439
Architect & Consultancy Fees	-	-	-	791
Broadband / Wi-Fi	363	-	363	329
Insurance	1,504	-	1,504	1,441
Legal and Accountancy	-	-	-	-
Licences and Subscriptions	326	-	326	422
Sundry Expenses	74	-	74	58
Surveys	-	-	-	-
Sub Total	2,270	-	2,270	3,479
Total	15,096	821	15,916	17,807
Other Costs:				
Other Expense	-	-	-	-
Total	-	-	-	-
TOTAL EXPENDITURE	18,406	821	19,227	19,510

Other information:

Fund Raising Costs - Auction 2025 and 2024

Includes share of the proceeds allocated to the other charities involved in the joint fund raising events

Total Funds 2024

Unrestricted Funds Expenditure 17,897

Restricted Funds Expenditure 1,613

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2025

4. Tangible Fixed Assets

	Buildings & Land £	Furniture / Fittings £	Heating System £	Plant & Equipment	Show Trophies £	Total £
Net Book Value						
At 01 January 2025	39,949	4,631	7,962	3,968	17	56,528
Additions	-	1,477	-	-	-	1,477
Disposals	-	-	-	-	-	-
Depreciation	-	(2,204)	(1,536)	(1,159)	-	(4,898)
At 31 December 2025	39,949	3,904	6,426	2,810	17	53,106

5. Debtors

	2025 £	2024 £
Trade Debtors	-	-
Prepayments	-	-
Total	-	-

6. Creditors and Liabilities

	2025 £	2024 £
Trade Creditors	-	680
Receipts in Advance	100	50
Provision for Liabilities		
Hall Key Deposits	220	200
Hall Hire Deposits	-	-
Total	320	930

7. Funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted Funds					
General Fund	88,320	20,730	(18,406)	(642)	90,001
NVH Development	6,305	-	-	642	6,947
Total	94,625	20,730	(18,406)	-	96,948
Restricted Funds					
NVH Planning	997	-	-	-	997
Audio/Visual Upgrade	3,220	-	(821)	-	2,400
Total	4,217	-	(821)	-	3,396
Total Funds	98,842	20,730	(19,227)	-	100,344