

Charity number: 1199529

LAUGHTON VILLAGE HALL CIO

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

**Laughton Village Hall CIO
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Laughton Village Hall CIO
Legal and Administrative Information

Full name:	Laughton Village Hall CIO
Registered charity number	1199529
Trustee	Mrs Ann Mitchell (Chairperson) Peter Kenny (Treasurer) Susan Wimlett Janice Cutting Susan Salt Trevor Stanway Fay Bird - resigned 12 September 2025
Registered office	The Village Hall Firbeck Ave Laughton-en-le-Morthen Sheffield S25 1YD
Bankers	NatWest 27 Effingham Street Rotherham S65 1AU
Independent examiner	Faye Hazlehurst FMAAT FH Accountancy Services Anston Sheffield S25 4JU

**Laughton Village Hall CIO
Trustees' annual report
for the year ended 31 December 2025**

The trustees' submit their annual report and accounts for the year ending 31 December 2025.

The trustees have adopted the provisions of 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).

Structure, governance and management

Laughton Village Hall is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 4 July 2022 and governed by a foundation model constitution last amended on 17 June 2022. Prior to registration the Village Hall was run as a constituted group for a number of years. Upon registration the assets of the constituted group were transferred over to the new charity (1199529).

The day to day running of the charity is carried out by the trustees. The charity employs two part time staff.

Meetings

Trustees meet on a monthly basis.

Charitable objectives

The objects of the CIO are to establish and run the village hall and to promote for the benefit of the inhabitants of the Parish of Laughton-en-le-Morthen and the surrounding area.

A lease agreement between the Parish Council and the CIO dated 21 February 2023 was set up to cover the operations of the hall.

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. The charity's activities demonstrate how Laughton Village Hall CIO set out to fulfil its principal charitable objectives.

Principal activity

The object of the Charity is the provision and maintenance of the Village Hall for the use of the inhabitants of Laughton-en-le-Morthen and district without distinction of political, religious or other opinions, including use for:

- meetings, lectures and classes
- other forms of recreation and leisure time occupation, with the object of improving the conditions of life for our inhabitants

Achievements and performance

The Village Hall continues to have regular hirers of the hall, both weekly and monthly, and one off hirers.

The following groups currently use the hall on a regular basis:

- mother and toddler

Laughton Village Hall CIO
Trustees' annual report continued
for the year ended 31 December 2025

Achievements and performance continued

- knit and natter
- creative stitching
- sewing group
- home school
- indoor bowls
- keep fit run by Go4it

The hall is used for 74% of the available time and there are 9 groups who regularly use the hall. There is also a junior football club who use the changing room.

The hall does have several advantages:

- Large carpark
- Modern kitchen facilities
- Spacious modern hall with new toilet areas
- Relatively low hire rates
- Play area adjoining

A monthly pub evening has also started, this is run by a sub committee made up of a trustee and a volunteer. The main aim is to provide a social evening for the local community as well as raising funds. There have been 7 social nights held as well as a Halloween party for the local children and a Christmas buffet/social evening. These nights have been very well received in the community.

The level of private hire for children's parties, weddings, birthday parties etc has remained at a high level.

There is also a food hub group which use the hall free of charge, once a week to offer some foods to the local community at a very low price.

Future plans

Going forward the trustees have decided to increase the hire charges from 1 January 2026. The trustees believe that due to impending cost increases the cash generated will not be sufficient to fund any improvements/developments without dipping into the reserves. The hall is to be repainted and the floor is due some refurbishment. There is also the possibility that the Parish Council will commence phase 2 of the hall development and this could cause some disruption.

The Parish Council is still working on plans for developing the opposite end of the hall to the kitchen. This could mean some disruption and perhaps loss of some users due to storage problems. ie fitness bikes on the stage. The view is that it may be the end of the year before any work commences.

The Treasurer plans to retire during the year but will not retire until a suitable replacement is found.

Risk Management

The trustees examine the major risks that the charity faces and put into operation systems so that necessary steps can be taken to lessen these risks.

What are the risks going forward? The increase in hire rates could mean a reduction in the use of the hall. However, all regular users have accepted the new rates and the new rate for private hire is still favourable compared with other facilities.

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Trustees' annual report continued
for the year ended 31 December 2025

Financial review

The charity's policy on reserves

The current reserves policy is that the CIO should hold 4 months of budgeted income in reserves. For 2026 this will mean approximately £7,600 should be held in reserves. Spending the cash on the floor in July as budgeted will mean cash balances falling below this figure but recovering by the end of the year.

The total reserves at 31 December 2025 after removing funds tied up in fixed assets is £10,341 (2024: £11,404). The charity is looking at utilising some of the reserves during 2026 to renew the surface of the floor and increase storage space.

Financial position

The financial statements are set out in pages 8 to 12. The Statement of Financial Activities shows a surplus for the year of £2,122 (2024: £1,428), the CIO invested in new chairs for the hall, these have been capitalised and the net book value is shown on the balance sheet. The total funds at the year end, which are all general funds, stand at £13,526 (2024: £11,404).

Statement of Trustees responsibilities

Law applicable to charities in England & 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 financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and applicable accounting standards. 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 board of trustees on: 27TH FEBRUARY 2026

Signed: 

Print name: PETER KENNY
Trustee

Date: 27/2/26

**Independent examiners report to the trustees of
Laughton Village Hall CIO**

I report on the accounts of the charity for the period ending 31 December 2025, which are set out on pages 8 To 12.

Responsibilities and basis of report

As the charity 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 2011 Act and in carrying out my examination I have followed all the application 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 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement 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 in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

6/3/26

Faye Hazlehurst, FMAAT
FH Accountancy Services
Anston
Sheffield
S25 4JU

Laughton Village Hall CIO
Statement of Financial Activities
for the year ended 31 December 2025

	2025	2024
	Total	Total
	£	£
Income from charitable activities		
Room hire	18,352	19,020
Football hire	732	715
Pub nights	2,341	-
Other income	110	-
Bank interest	96	123
TOTAL INCOME	<u>21,631</u>	<u>19,858</u>
Expenditure on charitable activities		
Wages and salaries	6 7,759	7,109
Payroll costs	168	162
Gas/electricity	4,345	5,619
Water rates	737	739
Pub night costs	881	-
Insurance	1,062	1,032
Printing, postage & stationery	205	122
Accountancy fee	405	375
Maintenance, repairs & renewals	916	1,405
Equipment	220	-
Music licence	442	162
Consumables	694	472
Hall development & furnishings	-	767
Website	202	-
Depreciation	796	-
Other expenditure	677	466
TOTAL EXPENDITURE	<u>19,509</u>	<u>18,430</u>
Net income/expenditure	2,122	1,428
Total funds brought forward	11,404	9,976
Total funds carried forward	<u>13,526</u>	<u>11,404</u>

Laughton Village Hall CIO

Balance Sheet as at 31 December 2025

		2025 £	2024 £
Fixed Assets			
Tangible fixed assets	2	3,185	-
Current Assets			
Stock		240	-
Debtors	3	303	260
Cash at Bank and in hand		11,424	12,489
Total current assets		11,967	12,749
Creditors - amounts due within one year	4	(1,626)	(1,345)
Net current assets		10,341	11,404
Net assets		13,526	11,404
Represented by:			
General Funds		13,526	11,404
Total funds		13,526	11,404

Approved by the board of trustees on: 27th FEBRUARY 2026

Signed on their behalf by:

Signed: Peter Kenny

Print name: PETER KENNY
Trustee

Laughton Village Hall CIO
Notes to the financial statements
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant account policy note(s).

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Incoming Resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, after any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Donations and legacies are accounted for when they are receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been analysed using a natural classification. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £500, are capitalised and depreciated over their expected useful lives. The rates applicable are:

Fixtures, fitting and equipment	20% on a straight line basis
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In the year of acquisition, assets are depreciated for the full year.

Laughton Village Hall CIO
Notes to the financial statements
for the year ended 31 December 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Tax

The charity is exempt from corporation tax on Income from its charitable activities.

2 Fixed Assets

	Fixtures & Equipment £	Total £
Cost		
Balance brought forward 1 January 2025	-	-
Additions in the year	3,981	3,981
Disposals	-	-
Balance carried forward at 31 December 2025	<u>3,981</u>	<u>3,981</u>
Depreciation		
Balance brought forward 1 January 2025	-	-
Disposals	-	-
Charge for the year	796	796
Balance carried forward at 31 December 2025	<u>796</u>	<u>796</u>
Net Book Value at 31 December 2025	<u>3,185</u>	<u>3,185</u>

All fixed assets are held for direct charitable purposes.

Laughton Village Hall CIO
Notes to the financial statements
for the year ended 31 December 2025

	2025	2024
	£	£
3 Debtors: amounts falling due within one year		
Accounts receivable	36	-
Prepayments	267	260
	<u>303</u>	<u>260</u>

	2025	2024
	£	£
4 Creditors: amounts falling due within one year		
Accruals	1,626	1,345
	<u>1,626</u>	<u>1,345</u>

5 Trustees and key management remuneration, benefits and expenses

Other than re-imbursed expenses made on behalf of the charity, there was no trustee remuneration, benefits or expenses during this or the previous year.

	2025	2024
	Total	Total
	£	£
6 Staff Costs		
Salaries	7,759	7,109
Employers National Insurance	12	-
Employers Allowance	(12)	-
	<u>7,759</u>	<u>7,109</u>

There were no pension costs during the year as employees were not eligible job-holders.

No employee received emoluments of more than £20,000.

The average number of employees during the period was 2 (2024: 2).

7 Related party transactions

1 trustee hires the Hall multiple times on a weekly basis, a hire agreement is in place and commercial rates are charged.

2 trustees are Parish Councillors, the Charity leases the Village Hall from the Parish Council.

There were no other related party transactions.

8 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy service was £405 (2024: £375).