

The Rogate Village Hall & Recreation Ground Charity

Charity No. 214550

Trustees' Report and Unaudited Accounts

30 September 2025

The Rogate Village Hall & Recreation Ground Charity
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The Rogate Village Hall & Recreation Ground Charity

Trustees Annual Report

Rogate Village Hall

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 214550

Principal Office

North Street
Rogate
Petersfield
Hampshire
GU31 5BH

Trustees

The following trustees served during the year:

S. Berendt
R. Hatfield
D. Leonard
J. Noble
S. Ward

Key Management Personnel

Management Committee Chair	Simon Ward
Management Committee Vice-Chair	Simon Haarer
Management Committee Treasurer/Secretary	Richard Hatfield

Accountants

JMB Accounting Ltd
10 London Road
Liphook
Hampshire
GU30 7AN

Bankers

Barclays Bank plc

Solicitors

Mackarness & Lunt

Investment Advisors

CCLA/COIF

OBJECTIVES AND ACTIVITIES

The core objectives of the Rogate Village Hall and Recreation Ground Charity ("the Charity") are to provide a village hall and recreation facilities for the benefit of Rogate's inhabitants.

The Rogate Village Hall & Recreation Ground Charity

Trustees Annual Report

The Hall has continued to host a variety of village events, including the well-attended “pop-up” lunch, children’s parties, weddings, and wakes, as well as activities ranging from Yoga to Scottish dancing. In a notable first, the hall was packed on 6 June when it was the venue for an edition of the BBC’s Any Questions programme.

The recreation ground continues to play a vital role in the community, being regularly used by football teams of all ages and both genders and by residents using the children’s play area, the gym facilities, or simply enjoying the open space with their families. This summer, an open-air film night was held, although regrettably the weather was distinctly unseasonal.

The Hall is designated as a “warm space” for the community in the event of a prolonged power cut and the stand-by generator - fully funded by a grant from Scottish and Southern Electricity Networks (SSEN) and supported by the Parish Council - was successfully installed and tested.

The Charity has also continued to maintain and improve the buildings. This year has, amongst other things, seen the refurbishment of the former Youth Club Room, the upgrading of some kitchen equipment, and the installation of security CCTV cameras. This year has also, sadly, seen the retirement of Fred Fosberry, who looked after the recreation ground so well, for so long. A new contractor has now taken on this responsibility, and we have also invested in a “gang” mower to make it easier to maintain the pitches and installed new barriers and lockable gates to help keep vehicles off the grass.

The Trustees are deeply grateful to all the volunteers who contribute their time and energy, with special thanks to the Management Committee. Without their initiative, vigilance, and many hours of unpaid work the Hall could hardly continue to operate as it now does.

FINANCIAL REVIEW

The Charity remains financially sound. The rent from Hall Cottage – once the caretaker’s residence – plays a vital part in allowing us to keep hire charges at an affordable level, with discounts for local users, since income from the Hall and Recreation Ground does not fully cover their operating costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Rogate Village Hall and Recreation Ground Charity (“the Charity”) is a Registered Charity, Number 214550 and originates from conveyances dated 29th October 1924 and 18th October 1927, a Trust Deed dated 22nd January 1949, and a Charity Commission Scheme of Arrangement dated 7th January 1981. Day-to-day management of the facilities is carried out by a Management Committee on behalf of the Trustees. The financial statements shown on pages 5 and 6 have been prepared in accordance with the Statement of Recommended Practice (SORP) for charities. Unrestricted funds relate to the operating activities of the Management Committee, while all other funds are designated and explained further in Note 14 to the Accounts.

Statement of trustees' responsibilities in relation to the financial statements

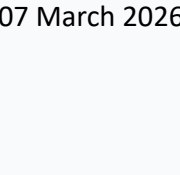
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Rogate Village Hall & Recreation Ground Charity
Trustees Annual Report

Signed on behalf of the charity's trustees

D. Leonard
Trustee
07 March 2026



Independent Examiner's Report to the trustees of The Rogate Village Hall & Recreation Ground Charity

I report to the trustees on my examination of the financial statements of The Rogate Village Hall & Recreation Ground Charity for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.

Jan Buckett
JMB Accounting Ltd
10 London Road
Liphook
Hampshire

GU30 7AN
March 2026

The Rogate Village Hall & Recreation Ground Charity
Statement of Financial Activities
for the year ended 30 September 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	-	-	414
Charitable activities	4	30,814	30,814	34,788
Other trading activities	5	745	745	1,090
Investments	6	2,894	2,894	3,108
Other	7	500	500	6,753
Total		34,953	34,953	46,153
Expenditure on:				
Charitable activities	8	37,058	37,058	22,333
Other	9	1,991	1,991	18,694
Total		39,049	39,049	41,027
Net (losses)/gains on investments		(729)	(729)	1,470
Net (expenditure)/income		(4,825)	(4,825)	6,596
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(4,825)	(4,825)	6,596
Other gains and losses				
Gains on revaluation of fixed assets		1,378	1,378	2,963
Net movement in funds		(3,447)	(3,447)	9,559
Reconciliation of funds:				
Total funds brought forward		590,516	590,516	580,957
Total funds carried forward		587,069	587,069	590,516

The Rogate Village Hall & Recreation Ground Charity
Balance Sheet

at 30 September 2025

Charity No. 214550

		2025	2024
		£	£
Fixed assets			
Investments	11	506,248	505,599
		<u>506,248</u>	<u>505,599</u>
Current assets			
Debtors	12	3,039	4,560
Cash at bank and in hand		83,776	81,913
		<u>86,815</u>	<u>86,473</u>
Creditors: Amount falling due within one year	13	(5,994)	(1,556)
Net current assets		<u>80,821</u>	<u>84,917</u>
Total assets less current liabilities		<u>587,069</u>	<u>590,516</u>
Net assets excluding pension asset or liability		<u>587,069</u>	<u>590,516</u>
Total net assets		<u><u>587,069</u></u>	<u><u>590,516</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		119,750	123,846
Designated funds		23,028	23,028
		<u>142,778</u>	<u>146,874</u>
Reserves	14		
Revaluation reserve		444,291	443,642
		<u>444,291</u>	<u>443,642</u>
Total funds		<u><u>587,069</u></u>	<u><u>590,516</u></u>

Approved by the trustees on 05 March 2026

And signed on their behalf by:

D. Leonard
Trustee
05 March 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	414	414
Charitable activities	34,788	34,788
Other trading activities	1,090	1,090
Investments	3,108	3,108
Other	6,753	6,753
Total	46,153	46,153
Expenditure on:		
Charitable activities	22,333	22,333
Other	18,694	18,694
Total	41,027	41,027
Net gains on investments	1,470	1,470
Net income	6,596	6,596
Net income before other gains/(losses)	6,596	6,596
Other gains and losses:		
Gains on revaluation of fixed assets	2,963	2,963
Net movement in funds	9,559	9,559
Reconciliation of funds:		
Total funds brought forward	580,957	580,957
Total funds carried forward	590,516	590,516

3 Income from donations and legacies

	Total 2025 £	Total 2024 £
General donations	-	414
	-	414

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Hall	14,996	14,996	15,629
Recreation Ground	3,435	3,435	4,350
Hall Cottage	12,383	12,383	14,809
	30,814	30,814	34,788

The Rogate Village Hall & Recreation Ground Charity
Notes to the Accounts

5 Income from other trading activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Other Rental/Fees	745	745	1,090
	<u>745</u>	<u>745</u>	<u>1,090</u>

6 Income from investments

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Interest Received	2,425	2,425	2,650
Dividend Income	469	469	458
	<u>2,894</u>	<u>2,894</u>	<u>3,108</u>

7 Other income

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Bank Compensation	-	-	625
Generator Project	-	-	6,128
Security Project	500	500	-
	<u>500</u>	<u>500</u>	<u>6,753</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Hall	24,471	24,471	15,751
Recreation Ground	9,809	9,809	2,341
Hall Cottage	1,794	1,794	3,221
<i>Governance costs</i>			
Accountancy & Ind. Exam	984	984	1,020
	<u>37,058</u>	<u>37,058</u>	<u>22,333</u>

9 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Generator Project	1,739	1,739	3,035
Solar Panels	-	-	12,051
Employee costs	-	-	3,022
Legal and professional costs	252	252	586
	<u>1,991</u>	<u>1,991</u>	<u>18,694</u>

10 Staff costs

	2025	2024
	£	£
Salaries and wages	-	3,022
	<u>-</u>	<u>3,022</u>

No employee received emoluments in excess of £60,000.

11 Investments

	Freehold Investment Property £	Other investments - Listed £	Total £
Cost or revaluation			
At 1 October 2024	488,702	16,897	505,599
Revaluation	1,378	(729)	649
At 30 September 2025	<u>490,080</u>	<u>16,168</u>	<u>506,248</u>
Net book values			
At 30 September 2025	<u>490,080</u>	<u>16,168</u>	<u>506,248</u>
At 30 September 2024	<u>488,702</u>	<u>16,897</u>	<u>505,599</u>

12 Debtors

	2025	2024
	£	£
Trade debtors	926	2,633
Other debtors	-	94
Prepayments and accrued income	2,113	1,833
	<u>3,039</u>	<u>4,560</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	2,993	456
Accruals	984	870
Deferred income	2,017	230
	<u>5,994</u>	<u>1,556</u>

14 Movement in funds

	At 1 October 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	123,846	34,953	(39,049)	119,750
Designated funds:				
Marquee fund	1,018	-	-	1,018
Pavilion fund	500	-	-	500
Trustees' contingency reserve fund	21,510	-	-	21,510
<i>Total</i>	<u>23,028</u>	<u>-</u>	<u>-</u>	<u>23,028</u>
Revaluation Reserves:				
Revaluation fund	443,642	649		444,291
<i>Total revaluation reserves</i>	<u>443,642</u>	<u>649</u>		<u>444,291</u>
Total funds	<u>590,516</u>	<u>35,602</u>	<u>(39,049)</u>	<u>587,069</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:

Marquee fund For the renovation & repair of the marquee

Pavilion fund For the renovation & repair of the pavilion

Trustees' contingency
reserve fund

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Investments	490,080	16,168	506,248
Net current assets	70,402	10,419	80,821
	<u>560,482</u>	<u>26,587</u>	<u>587,069</u>

16 Reconciliation of net debt

	At 1 October		At 30
	2024	Cash flows	September
	£	£	2025
Cash and cash equivalents	81,913	1,863	83,776
	81,913	1,863	83,776
Net debt	81,913	1,863	83,776

The Rogate Village Hall & Recreation Ground Charity
Statement of Cash flows
for the year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(3,447)	9,559
Adjustments for:		
Dividends, interest and rents from investments	(3,394)	(9,861)
Decrease/(Increase) in trade and other receivables	1,521	(758)
Increase in trade and other payables	4,438	166
Net cash used in operating activities	<u>(882)</u>	<u>(894)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,394	9,861
Net cash from investing activities	<u>3,394</u>	<u>9,861</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	2,512	8,967
Cash and cash equivalents at the beginning of the year	81,913	77,379
Cash and cash equivalents at the end of the year	<u>84,425</u>	<u>86,346</u>
Components of cash and cash equivalents		
Cash and bank balances	83,776	81,913
	<u>83,776</u>	<u>81,913</u>

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities
for the year ended 30 September 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
General donations	-	-	414
	-	-	414
Charitable activities			
Hall	14,996	14,996	15,629
Recreation Ground	3,435	3,435	4,350
Hall Cottage	12,383	12,383	14,809
	30,814	30,814	34,788
Other trading activities			
Other Rental/Fees	745	745	1,090
	745	745	1,090
Investments			
Interest Received	2,425	2,425	2,650
Dividend Income	469	469	458
	2,894	2,894	3,108
Other			
Bank Compensation	-	-	625
Generator Project	-	-	6,128
Security Project	500	500	-
	500	500	6,753
Total income and endowments	34,953	34,953	46,153
Expenditure on:			
Charitable activities			
Hall	24,471	24,471	15,751
Recreation Ground	9,809	9,809	2,341
Hall Cottage	1,794	1,794	3,221
	36,074	36,074	21,313
Governance costs			
Accountancy & Ind. Exam	984	984	1,020
	984	984	1,020
Total of expenditure on charitable activities	37,058	37,058	22,333
Other expenditure			
Generator Project	1,739	1,739	3,035
Solar Panels	-	-	12,051
	1,739	1,739	15,086
Salaries/wages	-	-	3,022
	-	-	3,022

The Rogate Village Hall & Recreation Ground Charity
Detailed Statement of Financial Activities

Legal and professional costs			
Accountancy and bookkeeping	252	252	586
	<u>252</u>	<u>252</u>	<u>586</u>
Total of expenditure of other costs	<u>1,991</u>	<u>1,991</u>	<u>18,694</u>
Total expenditure	39,049	39,049	41,027
Net gains on investments	(729)	(729)	1,470
	<u>(4,825)</u>	<u>(4,825)</u>	<u>6,596</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(4,825)</u>	<u>(4,825)</u>	<u>6,596</u>
Other recognised gains and losses			
Gains on revaluation of fixed assets	1,378	1,378	2,963
Other Gains	-	-	-
	<u>(3,447)</u>	<u>(3,447)</u>	<u>9,559</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	590,516	590,516	580,957
Total funds carried forward	<u>587,069</u>	<u>587,069</u>	<u>590,516</u>