

Report of the Trustees and
Financial Statements for the Year Ended 30 November 2025
for
Berinsfield Community Association

Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

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The trustees present their report with the financial statements of the charity for the year ended 30 November 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

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267914

Principal address

Green Furlong
Berinsfield
Wallingford
Oxfordshire
OX10 7NR

Trustees

D Greenaway
D M Ingram
Mrs E Coles

Independent Examiner

Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent examiner's report to the trustees of Berinsfield Community Association

I report to the charity trustees on my examination of the accounts of Berinsfield Community Association (the Trust) for the year ended 30 November 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 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 Trust 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.

M J Griffiths

Westell Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Date:

Statement of Financial Activities
for the year ended 30 November 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		13,652	9,924
Other trading activities	2	8,792	8,346
Investment income	3	14,212	15,427
Other income		18,675	26,958
Total		<u>55,331</u>	<u>60,655</u>
EXPENDITURE ON			
Raising funds		53,358	45,541
NET INCOME		<u>1,973</u>	<u>15,114</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		244,719	229,605
TOTAL FUNDS CARRIED FORWARD		<u><u>246,692</u></u>	<u><u>244,719</u></u>

The notes form part of these financial statements

Balance Sheet
30 November 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	170,066	174,301
CURRENT ASSETS			
Debtors	8	2,296	40
Cash at bank and in hand		85,330	70,378
		<u>87,626</u>	<u>70,418</u>
CREDITORS			
Amounts falling due within one year	9	(11,000)	-
NET CURRENT ASSETS		<u>76,626</u>	<u>70,418</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		246,692	244,719
NET ASSETS		<u>246,692</u>	<u>244,719</u>
FUNDS	10		
Unrestricted funds		<u>246,692</u>	<u>244,719</u>
TOTAL FUNDS		<u>246,692</u>	<u>244,719</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at variable rates on reducing balance
Plant and machinery	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Entertainment & shows	192	166
Bingo & draw takings	8,600	8,180
	<u>8,792</u>	<u>8,346</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	13,750	14,750
Deposit account interest	462	677
	<u>14,212</u>	<u>15,427</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>5</u>	<u>5</u>
Committee members		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,924
Other trading activities	8,346
Investment income	15,427
Other income	26,958
Total	<u>60,655</u>

EXPENDITURE ON

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Raising funds	45,541
NET INCOME	15,114
RECONCILIATION OF FUNDS	
Total funds brought forward	229,605
TOTAL FUNDS CARRIED FORWARD	244,719

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Trophies £	Totals £
COST				
At 1 December 2024	317,369	120,949	1,103	439,421
Additions	-	369	-	369
At 30 November 2025	317,369	121,318	1,103	439,790
DEPRECIATION				
At 1 December 2024	150,049	115,071	-	265,120
Charge for year	3,347	1,257	-	4,604
At 30 November 2025	153,396	116,328	-	269,724
NET BOOK VALUE				
At 30 November 2025	163,973	4,990	1,103	170,066
At 30 November 2024	167,320	5,878	1,103	174,301

8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other debtors	<u>2,296</u>	<u>40</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>11,000</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1/12/24 £	Net movement in funds £	At 30/11/25 £
Unrestricted funds			
General fund	244,719	1,973	246,692
	<u>244,719</u>	<u>1,973</u>	<u>246,692</u>
TOTAL FUNDS	<u>244,719</u>	<u>1,973</u>	<u>246,692</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,331	(53,358)	1,973
	<u>55,331</u>	<u>(53,358)</u>	<u>1,973</u>
TOTAL FUNDS	<u>55,331</u>	<u>(53,358)</u>	<u>1,973</u>

Comparatives for movement in funds

	At 1/12/23 £	Net movement in funds £	At 30/11/24 £
Unrestricted funds			
General fund	229,605	15,114	244,719
	<u>229,605</u>	<u>15,114</u>	<u>244,719</u>
TOTAL FUNDS	<u>229,605</u>	<u>15,114</u>	<u>244,719</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,655	(45,541)	15,114
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>60,655</u>	<u>(45,541)</u>	<u>15,114</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/23 £	Net movement in funds £	At 30/11/25 £
Unrestricted funds			
General fund	229,605	17,087	246,692
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>229,605</u>	<u>17,087</u>	<u>246,692</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,986	(98,899)	17,087
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>115,986</u>	<u>(98,899)</u>	<u>17,087</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2025.

Detailed Statement of Financial Activities
for the year ended 30 November 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,726	747
Subscriptions	3,380	3,362
Hall fees	5,293	3,690
Machine takings etc	2,253	2,125
	<u>13,652</u>	<u>9,924</u>
Other trading activities		
Entertainment & shows	192	166
Bingo & draw takings	8,600	8,180
	<u>8,792</u>	<u>8,346</u>
Investment income		
Rents received	13,750	14,750
Deposit account interest	462	677
	<u>14,212</u>	<u>15,427</u>
Other income		
SODC support grant	18,675	26,958
	<u>55,331</u>	<u>60,655</u>
EXPENDITURE		
Raising donations and legacies		
Entertainment and sports	5,048	4,557
Support costs		
Management		
Wages	4,700	2,620
Rates and water	4,917	4,449
Repairs to property	23,831	23,881
Postage and stationery	347	126
Sponsorship and advertising	-	400
Sundries	931	1,334
Cleaning	3,003	2,647
	<u>37,729</u>	<u>35,457</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the year ended 30 November 2025

	2025 £	2024 £
Management		
Other		
Freehold property	3,347	3,201
Plant and machinery	1,257	1,486
	<u>4,604</u>	<u>4,687</u>
Governance costs		
Accountancy and legal fees	2,374	840
Architect fees	3,603	-
	<u>5,977</u>	<u>840</u>
Total resources expended	<u>53,358</u>	<u>45,541</u>
Net income	<u>1,973</u>	<u>15,114</u>

This page does not form part of the statutory financial statements