

SOUDLEY RECREATION GROUND AND VILLAGE HALL TRUST

England & Wales · Charity number 269338

Details

Status Registered

Legal form Other

Registered 1975-08-07

Register [View on the Charity Commission register](#)

Contact

Address Soudley Village Hall
Lower Road
Soudley
Cinderford
Gloucestershire
GL14 2TZ

Phone 01594 844 000

Email committee@soudleyvillagehall.org.uk

Website <https://soudleyvillagehall.org.uk>

Activities

Objects: A RECREATION GROUND AND VILLAGE HALL FOR THE USE OF THE INHABITANTS OF SOUDLEY AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF POLITICAL RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: CARE, MAINTENANCE OF THE LOCAL VILLAGE HALL TO SERVICE THE LOCAL COMMUNITY

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SOUDLEY AND NEIGHBOURHOOD
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,054	£88,282	-	-
2023-12-31	£18,225	£21,337	-	-
2022-12-31	£13,890	£17,000	-	-
2021-12-31	£13,727	£13,543	-	-
2020-12-31	£18,245	£10,429	-	-

Trustees

Name	Role	Appointed
Dr Nigel Duncan Salter	Chair	2026-06-02
Anthony Smith		2024-04-16
Minette Mary Smith		2025-03-12
Nicholas John Ashfield LLB, ACA		2024-11-06
Robert Stubbs		2026-06-02

SOUDLEY RECREATION GROUND AND VILLAGE HALL TRUST

England & Wales - Charity number 269338

Accounts



Trustees' Annual Report for the 15 month period

From: 1st January 2024 to 31st March 2025

Charity name: Soudley Recreation Ground and Village Hall Trust

Charity registration number: 269338

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The provision and maintenance of a village hall for the use of the inhabitants of the Parish of Soudley and its surrounding area ('the area of benefit') without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, including the use of the hall for meetings, lectures and classes or other forms of recreational and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">• Repairs and maintenance of existing village hall and recreation ground, whilst complying with applicable safety laws• Fundraising activities to pay for running costs and repairs and build up reserves for future maintenance
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees and Committee have regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	<p>Volunteers are a crucial resource in our community work. The composition of Trustees and Committee comprise 100% of unpaid volunteers. We also have approximately twenty people from the local community who help with fundraising events.</p> <p>We encourage all inhabitants of Soudley village to be involved in voluntary activities.</p>
Other		N/A

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<ul style="list-style-type: none"> • Decommission of old heating oil system, and replaced with "air-source heat pumps" thanks to a grant. • Installation of kitchen shutter. • Registered for Gift Aid effective 10/03/2025 • Applied for a debit card to reduce amount of expenses claims – 25/02/2025 • Xero Subscription effective from 01/01/2025 • Voted to always require an independent examination of our accounts, regardless of whether this is optional • Dual authority for all online bank payments to improve internal controls • Bacon, Bites and Banter on 1st Saturday morning of every month • Installation of outdoor key safe • New website • Installation of an electric smart meter • Setup of a virtual phone number to avoid need for a physical mobile • Replacement of railway sleepers of road bridge thanks to Parish Council • Joined Forest Lottery • Set up online ticket platform • Purchased five outdoor pub benches

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The objective of providing a safe, warm and ‘fit for purpose’ meeting place for recreational and leisure activities is fully met by keeping the village hall and recreation ground well maintained, complying with applicable laws and regulations for whomever wishes to use it. This is despite the deteriorating condition of the roof.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising activities and private hiring of the hall have covered the annual maintenance, insurance, and repair costs of the existing building. Despite rising overhead costs, the Trustees have met their objectives by keeping the Hall safe, clean, serviceable, and welcoming for users. The Trustees were successful in applying for a £50k grant that resulted in the decommissioning and removal of an old heating oil based central heating system, and replacing it with five ‘air source heat pumps’, thereby reducing the Hall’s carbon footprint.
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity’s financial position at the end of the period	Para 1.21	At the end of the 15 month financial year, the Trust made an operating surplus of £43,285. However, if you recognise the capitalised expenditure of £50,596, this created a deficit of £7,312. However, there were some one-off exceptional expenses, such as £5,000 match-funding towards the £50,000 grant received to replace our heating oil system with “air source heat pumps”. Despite the above, the free reserves at year-end were £22,050 and considered to be healthy.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aims of the Reserves Policy are as follows: <ul style="list-style-type: none">To provide adequate financial stability and the means for the Trust to meet its charitable objectivesTo demonstrate that the Trustees responsibly manage its resourcesTo demonstrate the Trustees’ capacity to manage unforeseen financial difficulties.

		<ul style="list-style-type: none"> To provide accountability and give confidence to sponsors, donors, and beneficiaries of the Village Hall To give grant-makers an understanding of why funding is needed to undertake a particular project To explain unspent funds at the end of a financial year
Amount of reserves held	Para 1.22	<p>The Trustees have a policy to hold enough funds to meet four months' operating costs of the Village Hall, plus necessary maintenance. The reserves at year-end were:</p> <p>Restricted Income - £680 Designated Fixed Assets - £50,596 General Reserve - £22,050 Total - £73,326</p>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>The major concern is that the existing Hall is deteriorating from a leaking roof. To completely replace the roof is beyond the resources of the Trust and considered not cost effective. Thus the importance of repairing the roof is dependent on obtaining grants and fundraising activities.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Private hire of the village hall and recreation ground, and fundraising events.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity has no long-term investments. The cash reserves are held in deposit accounts that can be accessed at short notice.
A description of the principal risks facing the charity	Para 1.46	<ol style="list-style-type: none"> Existing roof is leaking and in urgent need of repair. We lack the necessary funds to completely replace the roof. Whilst the hall is no longer exposed to adverse market movements in spot price of heating oil, the village hall is now completely reliant on electricity, and still exposed to adverse movements in the variable tariff. The Trust has a policy of signing up to one year fixed price tariffs. The Trust is now seeking grants to install solar panels to reduce this exposure, whilst also helping to reduce its carbon footprint even further.

		3. Inability to find new Committee members to share the workload and help with succession planning.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		Trust Deed
Type of governing document (trust deed , royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Unincorporated Charitable Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The existing Trustees are responsible for the recruitment of new Trustees but in so doing the Trustees seek the views and recommendations of the Committee and residents of the local community. The Trustees believe this approach ensures that new Trustees are respected members and ensures that good relations are fostered between the Village Hall and the people of the local community that it serves.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<ul style="list-style-type: none"> All governance documents are available on the website, along with Minutes of the meetings. Verbal guidance and information given by other Trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Committee of Trustees and permanent members are responsible for the general control and management of the charity. The Committee give their time freely and receive no remuneration or other compensation.</p> <p>The Committee meet on the first Tuesday of every month and are responsible for all decisions taken in relation to running the Village Hall.</p> <p>Every matter is determined by a majority of votes cast by the Committee, but in the event of stalemate, the Chair of the meeting has a second casting vote.</p>

Relationship with any related parties	Para 1.51	<p>Anthony Smith and Minette Smith are a cohabiting married couple, who are both active Trustees and Committee members.</p> <p>In the event of a conflict of interest, it has been agreed that at least one spouse or co-habiting partner must abstain.</p> <p>Norman Snell is an active Counsellor of Ruspidge and Soudley Parish Council. He is also an active member of the Committee of Soudley Village Hall. To avoid any conflict of interest, Norman Snell acts only as an advisor and abstains from all Committee decisions.</p>
Other		<p>Trustees and Committee members received no emoluments, nor expenses for training and travel in the 15 month period (2024/2025 £nil).</p>

Reference and Administrative details

Charity name	Soudley Recreation Ground and Village Hall Trust
Other name the charity uses	Soudley Village Hall
Registered charity number	269338
Charity's principal address	Lower Road Soudley Cinderford Gloucestershire GL14 2TZ
Telephone:	01594 844 000
Email:	committee@soudleyvillagehall.org.uk

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Minette Smith	Chair	12/03/2025 - Present	Committee
2	Nicholas Ashfield	Treasurer	06/11/2024 – Present	Committee
3	Anthony Smith	Secretary	16/04/2024 – Present	Committee
4	Catherine Robinson	Former Chair	28/02/2024 – 13/06/2024	Committee
5	Louis Balodis	Former Chair	14/06/2024 – 20/09/2024	Committee
6	Louis Balodis	Former Vice Chair	28/02/2024 – 13/06/2024	Committee
7	Vicky Macdougall	Former Chair	21/09/2024 – 11/03/2025	Committee
8	Nick Holder	Former Chair	01/01/2024 – 27/02/2024	Committee
9	Duncan Lilley	Former Treasurer	01/01/2024 – 27/02/2024	Committee
10				
11				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Ruspidge & Soudley Parish Council		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

Based on the Land Registry records relating to Title No. GR486505, the freehold land and building of the Trust are held by "Ruspidge and Soudley Parish Council" in its capacity as 'Custodial Trustee'. Accordingly, the Trust considered it inappropriate to recognise these fixed assets within the Balance Sheet of the signed accounts. However, a fixed asset register has been provided by way of additional disclosure note.

During the period, the Trust received a single capital grant of £50,000 towards the supply and installation of an 'air source heat pump system'. Under the terms of the grant, the Charity was required to provide match funding of 10%, amounting to £5,000. The total cost of the project was £50,596, resulting in a restricted fund deficit of £596, which was settled through a transfer from unrestricted funds.

Following a review of the grant conditions, the Trustees concluded that the grant income related specifically to the acquisition of the 'air source heat pump system,' and to then be held for the Trust's general charitable purposes rather than for an ongoing restricted purpose. Accordingly, the capitalised asset was transferred from restricted funds to an unrestricted designated fixed asset fund, representing its carrying value.

The accounts for the extended period ended 31st March 2025 were originally prepared on a receipts and payments basis and submitted to the Charity Commission on 25th January 2026. However, the Trust subsequently resolved to prepare its accounts on an accrual basis, and to improve consistency and comparison, these accounts have now been restated and undergone a second independent examination.

A significant consequence of this change in accounting policy relates to the treatment of the 'air source heat pump system.' Under the original receipts and payments basis, the full cost was immediately expensed in the Statement of Financial Activities, resulting in an overall deficit of £7,312.

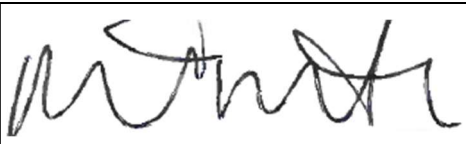

Under the accruals basis, the 'air source heat pump system' must be capitalised as a fixed asset, and the cost recognised gradually through depreciation over its estimated useful economic life. The Trustees considered this to be 20 years on a straight-line basis after consulting with the manufacturer. The capital expenditure has therefore been reversed and now appears on the Balance Sheet.

As a result of these accrual adjustments, the reported position has changed from a deficit of £7,312 to a surplus of £43,285. Whilst the Trustees acknowledge that this treatment is in accordance with 'generally accepted accounting practice', they consider that this surplus may give a misleading impression of the Trust's underlying financial position, particularly in the context of future applications for capital grant funding.

Declarations

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature(s)		
Full name(s)	Minette Smith	Nicholas Ashfield
Position (e.g. Secretary, Chair, etc)	Chair	Treasurer
Date	5th May 2026	5th May 2026



Charity Name	Soudley Recreation Ground and Village Hall Trust		Charity No (if any)	269338	15 Month Period
Accounts for the extended period					
Period start date	1st January 2024	To	Period end date	31st March 2025	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	295		-	295	-
Charitable activities	S02	24,058	55,625	-	79,683	-
Other trading activities	S03	1,038		-	1,038	-
Investments	S04	15			15	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	25,406	55,625	-	81,031	-
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	27,668	10,110	-	37,778	-
Capital Expenditure	S10		50,596	-	50,596	-
Depreciation	S11	-	-	-	-	-
Total	S12	27,668	60,706	-	88,374	-
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	-	2,262	-	-	7,343
	S14	32	-	-	32	-
Net income/(expenditure)	S15	-	2,230	-	-	7,311
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	44,835	-	44,835	-	-
Other recognised gains/(losses):						
Capitalised Expenditure	S18	-	50,596	-	50,596	-
Other gains/(losses)	S19			-	-	-
Net movement in funds	S20	42,605	680	-	43,285	-
Reconciliation of funds:						
Total funds brought forward	S21	30,041		-	30,041	30,041
Total funds carried forward	S22	72,646	680	-	73,326	30,041

Charity Name: Soudley Recreation Ground and Village Hall Trust	Charity No	269338
Accounts for the extended period	Period start date: 1st January 2024	To period end date: 31st March 2025

Section B Balance sheet

		Guidance note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	50,596	-	-	50,596	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	50,596	-	-	50,596	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	260	-	-	260	-
Investments	(Note 17.4)	B08	12,206	-	-	12,206	-
Cash at bank and in hand	(Note 24)	B09	9,802	680	-	10,482	-
	Total current assets	B10	22,268	680	-	22,948	-
Creditors: amounts falling due within one year	(Note 20)	B11	218	-	-	218	-
	Net current assets/(liabilities)	B12	22,050	680	-	22,730	-
	Total assets less current liabilities	B13	72,646	680	-	73,326	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	72,646	680	-	73,326	-
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	680	-	680	-
Unrestricted funds		B19	-	-	-	-	-
General reserve		B20	22,050	-	-	22,050	-
Designated fixed asset reserve		B21	50,596	-	-	50,596	-
	Total funds	B22	72,646	680	-	73,326	-


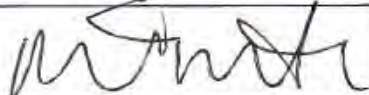
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Nicholas Ashfield	05/05/2026
	Minette Smith	5/5/26

Note 1 Basis of preparation

This section should be completed by all charities .

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:

• and with*



the 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 with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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



* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*



No*



* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	The accounts for the extended accounting period ended 31st March 2025 were originally prepared using the cash accounting basis and submitted on 25th January 2026. However, the committee have since resolved that future accounts should be prepared on an accruals basis. To provide consistency and improve comparability for the year ended 31st March 2026, these prior year figures have been restated from the cash accounting basis to the accruals accounting basis, and undergone a second independent examination.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	The Charity is keen to match income and expenditure as and when it is incurred as opposed to when it is paid. This enables the Charity to produce more accurate management reports to aid decision making.
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<p><i>(i) the nature of the prior period error;</i></p>	
<p><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></p>	
<p><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></p>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are 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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

1,000

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year	
				£	£	
Donations and legacies:	Donations and gifts	236	-	-	236	-
	Gift Aid	59	-	-	59	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	295	-	-	295	-	
Charitable activities:	Grants	-	55,625	-	55,625	-
	Fundraising Events	13,272	-	-	13,272	-
	Hire	10,276	-	-	10,276	-
	Allotment Plots	510	-	-	510	-
Total	24,058	55,625	-	79,683	-	
Other trading activities:	Forest Lottery	90	-	-	90	-
		-	-	-	-	-
		-	-	-	-	-
	Other	948	-	-	948	-
Total	1,038	-	-	1,038	-	
Income from investments:	Interest income	15	-	-	15	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	15	-	-	15	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
TOTAL INCOME	25,406	55,625	-	81,031	-	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Forest of Dean District Council - Community Warm Space Fund	200
Government grant 2	Forest of Dean District Council - Community Warm Space Fund	500
Government grant 3	Gloucestershire County Council - Buy second-hand furniture	500
Government grant 4	Gloucestershire County Council - Community Warm Space Fund	50
Government grant 5	Ruspidge and Soudley Parish Council - Repairs to road bridge	2,800
Government grant 6	Ruspidge and Soudley Parish Council - Bugle quarterly newsletter	250
Government grant 7	Ruspidge and Soudley Parish Council - Fireworks display	500
Government grant 8	Ruspidge and Soudley Parish Council - Playground Ground Maintenance	25
Other		-
	Total	4,825

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		
Government grant 4		
Government grant 5		
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	5,975	752	-	6,727	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	5,975	752	-	6,727	-	-	-	-
Expenditure on charitable activities:								
Asset Purchase or Replacement	1,015	1,000	-	2,015	-	-	-	-
Audit & Accountancy	252	-	-	252	-	-	-	-
Capital Expenditure	-	50,596	-	50,596	-	-	-	-
Cleaning	3,126	-	-	3,126	-	-	-	-
Grant Match Funding	-	5,000	-	5,000	-	-	-	-
Grounds Maintenance	2,004	50	-	2,054	-	-	-	-
Heating Oil	1,330	-	-	1,330	-	-	-	-
Insurance	993	-	-	993	-	-	-	-
IT Software & Consumables	331	-	-	331	-	-	-	-
Licences	687	-	-	687	-	-	-	-
Light & Power	1,726	-	-	1,726	-	-	-	-
Postage, Freight & Courier	17	-	-	17	-	-	-	-
Printing & Stationery	372	508	-	880	-	-	-	-
Rates	130	-	-	130	-	-	-	-
Repairs & Maintenance	8,012	2,800	-	10,812	-	-	-	-
Stripe & Ticket Tailor Fees	16	-	-	16	-	-	-	-
SumUp Fees	1	-	-	1	-	-	-	-
Telephone & Internet	478	-	-	478	-	-	-	-
Water	717	-	-	717	-	-	-	-
Website Design & Hosting	486	-	-	486	-	-	-	-
Total expenditure on charitable activities	21,693	59,954	-	81,647	-	-	-	-

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

		-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	27,668	60,706	-	88,374	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total last year £
Running the Village Hall	27,668	60,706	-	88,374	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	27,668	60,706	-	88,374	-	-	-	-

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
252	-
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	50,596	-	50,596
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	50,596	-	50,596

= Air Source Heat Pumps

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL or RB
** Rate			15 years		

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	50,596	-	50,596

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year £	Last year £
260	-
-	-
-	-
260	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	206	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	13	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	219	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
12,206	-
-	-
10,482	-
-	-
22,688	-

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Active Glos	R	Summer fete	-	150	-150	-	-	-
Air Source Heat Pumps	R	Supply & installation of air-to-air source heat pumps	-	50,000	-5,000	-45,000	-	-
Dean Heritage Centre	R	Bugle quarterly newsletter	-	150	-150	-	-	-
Forest of Dean District Council	R	Community warm space fund for Bacon, Bites & Banter events	-	200	-	-	-	200
Forest of Dean District Council	R	Community warm space fund for Soudley Crafters	-	500	-20	-	-	480
Gloucestershire County Council	R	Purchase of second-hand furniture	-	500	-500	-	-	-
Gloucestershire County Council	R	Community warm space fund for old age pensioners	-	50	-82	32	-	-
Gigaclear	R	Supply of 2 x outdoor wi-fi antennas	-	500	-500	-	-	-
Ruspidge & Soudley Parish Council	R	Road bridge repairs	-	2,800	-2,800	-	-	-
Ruspidge & Soudley Parish Council	R	Bugle quarterly newsletter	-	250	-358	108	-	-
Ruspidge & Soudley Parish Council	R	Annual fireworks display	-	500	-500	-	-	-
Ruspidge & Soudley Parish Council	R	Playground ground maintenance	-	25	-50	25	-	-
Designated fixed asset reserve	U	Carrying value of fixed assets	-	-	-	50,596	-	50,596
General reserve	U	None	30,041	25,407	-27,637	-5,761	-	22,050
Total Funds			30,041	81,032	-37,747	-	-	73,326

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	To transfer assets from unrestricted funds to finance a deficit on a restricted fund.	- 5,761
Between unrestricted and restricted funds	To transfer the value of tangible fixed assets from restricted to unrestricted funds when the asset has been purchased from a restricted fund grant but is held for a general and not a restricted purpose.	50,596
Between endowment and restricted funds		
		44,835

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Fixed asset reserve	An unrestricted fund that represents net book value of fixed assets that are essential for operations. It differentiates from 'free reserves' that are available for immediate spending.	50,596

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--	--

For any related party, please provide details of any guarantees given or received.

--	--

Last year

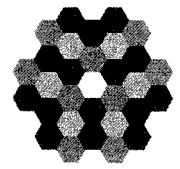
There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



SOUDLEY RECREATION GROUND AND VILLAGE HALL TRUST
LOWER ROAD
SOUDLEY
CINDERFORD
GLOUCESTERSHIRE
GL14 2TZ

Delivered by



Date
2 January 2026

Your ref
None

Our ref
RCS/GR486505

Completion of registration

Title number	GR486505
Property	Soudley Village Hall, Lower Road, Soudley, Cinderford (GL14 2TZ)
Registered proprietor	Ruspidge And Soudley Parish Council

Your application lodged on 19 November 2024 has been completed. An official copy of the register is enclosed together with an official copy of the title plan.

The official copy shows the entries in the individual register of title as at the date and time stated on it. You do not need to reply unless you think a mistake has been made in completing your application.

If you lodged Original Deeds and documents with your application, we are returning these, except for any destroyed in accordance with Rule 203 of the Land Registration Rules 2003.

If you lodged a Copy Deeds application accompanied by a Conveyancer's Certificate, there are no documents to return.

Subject to the rights of any mortgagee that wishes to hold them, the estate owners are entitled to possession of the pre-registration deeds, and they ought not to be destroyed without their authority.

There are several reasons why a customer may want to keep pre-registration deeds:

- they often contain information that would not appear on the land register. For example, details of trusts, wayleaves, licences, short leases, correspondence and old searches
- they may assist in future if the title comes into question or on alteration applications
- recent court decisions have stated that only the deeds can establish the exact line of a boundary on a property registered with general boundaries.

An owner's property is probably their most valuable asset so it's important to protect it from the risk of fraud. Please read our property fraud advice at www.gov.uk/protect-land-property-from-fraud

Important information about the address for service

If we need to write to an owner, a mortgage lender or other party who has an interest noted in the register, we will write to them at their address shown in the register. We will also use this address if we need to issue any formal notice to an owner or other party as a result of an application being made. Notices are often sent as a safeguard against fraud so it is important that this address is correct and up-to-date. If it is not, the property owner or other party may not receive our letter or notice and could suffer a loss as a result.

Up to three addresses for service can be entered in the register. At least one of these must be a postal address, but this does not have to be in the

HM Land Registry
Kingston upon Hull Office
PO Box 7803
Bilston
WV1 9QN

DX 427301 Bilston 3

Tel 0300 006 0411

www.gov.uk/land-registry

United Kingdom; the other two may be a DX address, a UK or overseas postal address or an email address.

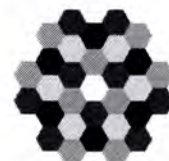
Please let us know at once of any changes to an address for service.

For information on how a property owner can apply to change their contact details or add an address, please see www.gov.uk/government/publications/updating-registered-owners-contact-address on GOV.UK (or search for "COG1") or contact HM Land Registry Customer Support (0300 006 0411) (0300 006 0422 for Welsh speakers service).

For customer enquiries or to request this publication in an alternative format please contact our Customer Support Centre. For further information on our contact details and opening times please visit <https://www.gov.uk/guidance/contact-hm-land-registry>.

To obtain copies of our guides, free of charge:

- view/download guides in English and Welsh at www.gov.uk/land-registry
- contact Customer Support



Official copy of register of title

Title number GR486505

Edition date 19.11.2024

- This official copy shows the entries in the register of title on 2 January 2026 at 08:27:16.
- This date must be quoted as the "search from date" in any official search application based on this copy.
- The date at the beginning of an entry is the date on which the entry was made in the register.
- Issued on 2 January 2026.
- Under s.67 of the Land Registration Act 2002, this copy is admissible in evidence to the same extent as the original.
- For information about the register of title, see www.gov.uk/land-registry.
- This title is dealt with by HM Land Registry Gloucester Office.

A: Property register

This register describes the land and estate comprised in the title.

GLOUCESTERSHIRE : FOREST OF DEAN

- 1 (19.11.2024) The Freehold land shown edged with red on the plan of the above title filed at the Registry and being Soudley Village Hall, Lower Road, Soudley, Cinderford (GL14 2TZ).
- 2 (19.11.2024) There are excluded from this registration the mines and minerals excepted by the Conveyance dated 18 March 1975 referred to in the Charges Register.
- 3 (19.11.2024) The land has the benefit of any legal easements granted by the Conveyance dated 18 March 1975 referred to in the Charges Register but is subject to any rights that are reserved by the said deed and affect the registered land.
- 4 (19.11.2024) The Conveyance dated 18 March 1975 referred to in the Charges Register contains a provision as to light and air and a provision relating to the creation and/or passing of easements.

B: Proprietorship register

This register specifies the class of title and identifies the owner. It contains any entries that affect the right of disposal.

Title absolute

- 1 (19.11.2024) PROPRIETOR: RUSPIDGE AND SOUDLEY PARISH COUNCIL of Rheola House, Belle Vue Road, Cinderford GL14 2AB and of clerk@ruspidgesoudley-pc.gov.uk trustee of Soudley Recreation Ground and Village Hall Trust.

B: Proprietorship register continued

- 2 (19.11.2024) The value stated as at 19 November 2024 was £43,000.
- 3 (19.11.2024) RESTRICTION: No disposition by the proprietor of the registered estate to which sections 117 to 121 of the Charities Act 2011 apply, or section 124 of that Act applies, is to be registered unless the instrument contains a statement complying with section 122(2A) or 125(1A) of that Act as appropriate.

C: Charges register

This register contains any charges and other matters that affect the land.

- 1 (19.11.2024) A Conveyance of the land in this title dated 18 March 1975 made between (1) The Minister Of Agriculture Fisheries And Food and (2) Stanley Harold Joiner, James Edward Donald Freeman and Margaret Blanche Godwin contains restrictive covenants.

NOTE: Copy filed.

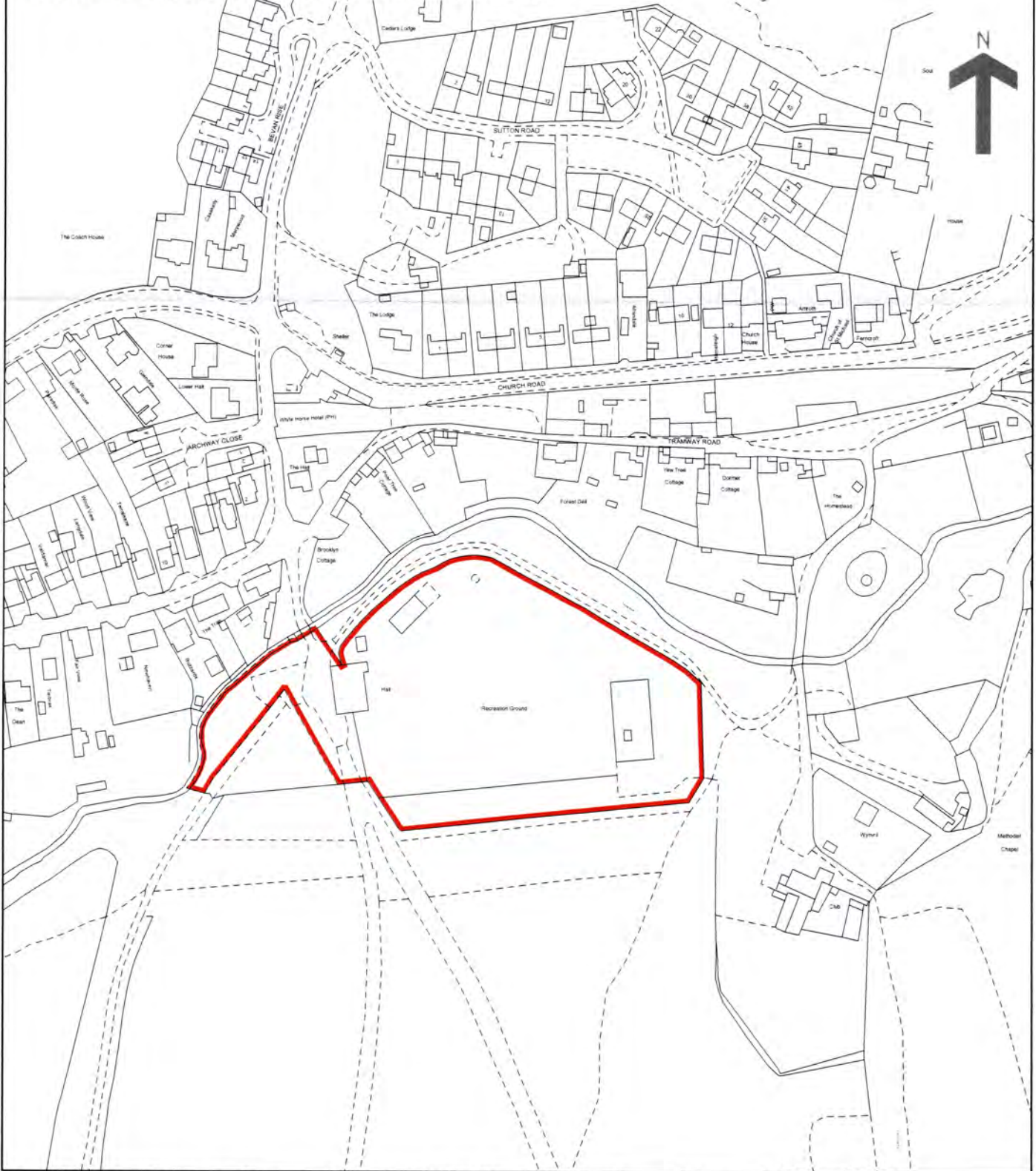
End of register

HM Land Registry
Official copy of
title plan

Title number **GR486505**
Ordnance Survey map reference **SO6510SE**
Scale **1:2500**
Administrative area **Gloucestershire: Forest of Dean**



© Crown copyright and database rights 2025 Ordnance Survey AC0000851063.
You are not permitted to copy, sub-license, distribute or sell any of this data to third parties in any form.



This official copy issued on 2 January 2026 shows the state of this title plan on 2 January 2026 at 08:27:16.
It is admissible in evidence to the same extent as the original (s.67 Land Registration Act 2002).
This title plan shows the general position, not the exact line, of the boundaries. It may be subject to distortions in scale.
Measurements scaled from this plan may not match measurements between the same points on the ground.
This title is dealt with by HM Land Registry, Gloucester Office.

Fixed Asset Register - Soudley Village Hall		Equipment	As at 31 March 2025	
Item	Reference No:	Estimated Residual Value £	Notes	Location
Custodian Trust Property				
Land 4.3 Acres		43,000.00	Valued by Rowan Hill December 2024	
Building		691,838.00	Insured value October 2024	
	Held by Ruspidge & Soudley Parish Council	734,838.00		
Section 1 Fixtures				
Electricity Smart Meter	Serial No: 23M0317698	Supplied	British Gas Lite Contract	Outside Main Entrance
Water Meter	Serial No: 12BU095757	Supplied	Water Plus Contract	Lower Road Approach
2 kW 10 Litre Under Sink Water Heater	Zip Aquapoint III 5642T	270.00	Fitted October 2024	Kitchen
Ariston 3kW Water Heater	EP 10 UR	50.00		Disabled Toilet
Mitsubishi WF 7.1kw R32 Air to Air Heat Pump	SRK71ZR-WF	55,596.00	Unitary Engineering Services Feb 2025	Hall and Small Hall
Powerstream Instant Water Heater		50.00	Serves Male & Female Basins	Under Basin in Mate Toilet
	Fixtures Sub Total	55,966.00		
Section 2 Fittings				
Aico Optical Smoke Alarms x 7	Ei650i	182.00	Fitted October 2024. 5 YR Warranty	Hall, Foyers, Toilets, Changing Rooms
Bulkhead Emergency Lighting x 10	19814	200.00		Hall, Foyers, Toilets, Changing Rooms
Steinel Detector	IS1 PIR	22.00	Fitted October 2024. 3 YR Warranty	Hall
Collingwood Light Fitting & Microwave Sensor	IP65 LED	69.00	Fitted October 2024. 3 YR Warranty	Hall
Karcher Professional BR 30/4 C Floor Cleaner	Serial No: 01821 30240 Yr 2023	1,100.00	Purchased December 2023	Cleaning Cupboard
Niflisk VP300 Eco Vacuum Cleaner	401060	119.00	Purchased January 2023	Cleaning Cupboard
Niflisk VU500 Upright Vacuum Cleaner	401070	276.00	Purchased January 2023	Cleaning Cupboard
DJB Modular Hand Towel Dispensers x 4	108315	50.00		Kitchen/Toilets
Tork T9 Smarttone Toilet Roll Dispensers x 3	108300	50.00		Toilets
Curver Metal Waste Bin + 3 waste bins		80.00		Kitchen and 3 Toilets
Delonghi Fan Heater		40.00		Stationery Cupboard
Gigaclear Modem & Fittings		464.00		Stationery Cupboard
Dymo LabelWriter 5XL Label Printer		167.00		Stationery Cupboard
HP Colour LaserJet ProPrinter MFP 4302FDN	Serial No: CNBRR4P43Q	502.00		Stationery Cupboard
Dahle 550 Professional A4 Guillotine		107.00		Stationery Cupboard
Rapasco Electric Staplers x 2	1454 626EL	60.00		Stationery Cupboard
Sumup Card Readers x 4		332.00		Stationery Cupboard
USB C Fast Charging Station	B0CLLRZBGF	59.00		Stationery Cupboard
Tera Mini Barcode Scanners x 2	1D 2D QR Bluetooth	85.00		Stationery Cupboard
SLAH Litter Pickers x 5		56.00		Store Cupboard
Master Lock Key Safe		29.00		Outside main Entrance
Nobo PremPlus Outdoor Notice Boards x 2	NB06407	460.00		Outside Main Entrance
Clear Door Rain Shelter Awnings	B0BPSGXMR5	119.00		Over Outdoor Notice Boards
Drinks Fridge		50.00		Meeting Room
Kenwood Microwave		30.00		Kitchen
Indesit Fridge Freezer		200.00		Kitchen
Undercounter Fridge		200.00	Purchased Nov 2019	Kitchen
Polar Undercounter Freezer	CD081	200.00	Purchased Nov 2019	Kitchen
Electric Kettle x 2		40.00		Kitchen
Stow Cooker		20.00		Kitchen
Toaster		10.00		Kitchen
Mylek Water Boiler x 2		100.00		Kitchen
Airport Thermos x 2		60.00		Kitchen
Belling Range Cooker		1,000.00		Kitchen
Basket Dish Washer Caterwash CK5001AA	Serial No: 94110004	500.00	Purchased Nov 2019	Kitchen
Victor Warming Bains Marie Hot Cupboard		500.00		Hall
Fire Blanket		5.00		Kitchen
CO2 2.0 kg Fire Extinguisher		20.00		Hall
CO2 2.0 kg Fire Extinguisher		20.00		Kitchen
6 litre Water Fire Extinguisher		25.00		Hall
6 litre Water Fire Extinguisher		25.00		Entrance Lobby
6 litre Water Fire Extinguisher		25.00		Changing room
Aqualisa Electric Shower		100.00		Referee's Room
Small Trolley		10.00		Hall
80 Plastic Chairs		300.00		Hall
25 Padded Chairs Black		125.00		Hall
8 Padded Chairs Grey		80.00		Meeting room
6 Small Non-folding Tables		30.00		Meeting Room
3 Medium Non-folding Tables		60.00		Hall
6 Small Folding Tables		180.00		Hall
6 Large Folding Tables		180.00		Hall
2 Long Tressle Tables		100.00		Hall
Peavey Eurosys3 Speakers		100.00		Hall
Wooden Drinks Bar		50.00		Hall
2 Bar Stools		20.00		Meeting Room
Huskvarna Rider II Sit-on Mower		500.00		In shed
Large Marquee		800.00	Bought 2022	Under Stage in Hall
Small Gazebo		65.00	Bought 2024	Under Stage in Hall
6 Picnic Tables		600.00		On Field
Large Gas-Fuelled Barbeque		336.00	Bought 2022	In shed
Artificial Christmas Trees		200.00		Attic
	Fittings Sub Total	11,494.00		
	Total	802,298.00		
	Total less Custodian Trust Property	67,460.00		



Section A Independent Examiner's Report

Report to the trustees

Charity Name

Soudley Recreation Ground and Village Hall Trust

On accounts for the year ended

Period 1st January 2024 to 31st March 2025

Charity no (if any)

269338

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31st March 2025.

Responsibilities and basis of report

As the charity's 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 Trust's accounts 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 confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 01/05/2026

Name:

Miss. Jenna Maxine Pflug FMAAT AATQB 283997

Relevant professional qualification(s) or body (if any):

Fellow Member of the Association of Accounting Technicians

Address:	Dean Accountancy Services Limited
	15D High Street Lydney Glos
	GL15 5DP

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.