

HARDWICKE VILLAGE HALL COMMITTEE

Registered Charity No. 279925

**FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST AUGUST 2025**

INDEPENDENT EXAMINER'S REPORT

To the Trustees and members of Hardwicke Village Hall Committee

I report on the accounts of the Charity for the year ended 31 August 2025, which are set out on pages 2 to 6 .

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts: you consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out below.

Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements

- * to keep accounting records in accordance with section 130 of the Charities Act
- * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act
- * have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:	D Horgan
Relevant professional qualification or body:	Chartered Accountant
Address	11 Penny Close Longlevens Gloucester GL2 ONP
Date:	18 June 2026

HARDWICKE VILLAGE HALL COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 August 2025

	2025	2024
	£	£
Incoming resources		
Hall activities including bar sales	51733	62267
Interest received	158	97
Grants received	3409	-
Total incoming resources	<u>55300</u>	<u>62364</u>
Resources expended		
Hall activities and bar purchases	13956	17564
Light and heat	8206	8351
Water rates	563	460
Repairs and maintenance	4386	5855
Waste disposal	1278	1156
Insurance	1545	1488
Salaries and wages	13241	12321
Accountancy	975	975
Licences	180	524
Telephone and internet	973	868
Legal fees	0	0
Cleaning	4740	4037
Depreciation	181	134
Bank charges	400	435
Sundry expenses	35	-
Total resources expended	<u>50659</u>	<u>54168</u>
Net incoming resources	<u>4641</u>	<u>8196</u>
Total funds brought forward	478870	470674
Total funds carried forward	<u><u>483511</u></u>	<u><u>478870</u></u>

HARDWICKE VILLAGE HALL COMMITTEE

BALANCE SHEET

31 August 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	4	447707	446082
		<u>447707</u>	<u>446082</u>
Current assets			
Stock	5	500	500
Debtors	6	-	-
Bank current account		18395	18154
Bank deposit account		18815	15657
Cash in hand and bar float		300	-
		<u>38010</u>	<u>34311</u>
Creditors: amounts falling due within one year	7	2206	1523
		<u>2206</u>	<u>1523</u>
Net Current assets		35804	32788
Creditors: amounts falling due after one year	8	-	-
		<u>-</u>	<u>-</u>
Net assets		<u><u>483511</u></u>	<u><u>478870</u></u>
Funds			
General reserve		483511	478870
Total funds carried forward		<u><u>483511</u></u>	<u><u>478870</u></u>

The financial statements on pages 2 to 6 were approved by the Village Hall Committee through electronic communication on 18 June 2026

Chairperson **D Powell**

HARDWICKE VILLAGE HALL COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

31 August 2025

1. Accounting Policies

Basis of accounting

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

The accounts have been prepared in accordance 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 UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which the charity has unconditional entitlement to the resources.

Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Leasehold buildings	Nil
Furniture and equipment	10% straight line

No depreciation is provided on leasehold buildings as, in the opinion of the committee, the current market value is not less than the valuation and the buildings are fully maintained thus ensuring that any depreciation would be immaterial.

Stock

Stock is stated at the lower of cost and net realisable value. Net realisable value is based on the estimated selling price less the estimated cost of disposal.

Taxation

No provision is made for taxation as the organisation is a registered charity and is not liable to taxation on its income.

2. Employees

	2025	2024
	£	£
Average number in year	<u>3</u>	<u>3</u>

3. Staff Costs

Salaries	13241	12321
Employers NI	-	-
	<u>13241</u>	<u>12321</u>

HARDWICKE VILLAGE HALL COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTD)

For the year ended 31 August 2025

4. Tangible fixed assets

	Leasehold land and buildings £	Equipment and Furniture £	Total £
Cost or Valuation			
At 1 September 2024	444875	14097	458972
Additions	-	1806	1806
Grants received	-	-	-
At 31 August 2025	<u>444875</u>	<u>15903</u>	<u>460778</u>
Depreciation			
At 1 September 2024	-	12890	12890
Charge for year	-	181	181
Disposals	-	-	-
At 31 August 2025	<u>-</u>	<u>13071</u>	<u>13071</u>
Net book amount			
At 31 August 2025	<u>444875</u>	<u>2832</u>	<u>447707</u>
At 31 August 2024	<u>444875</u>	<u>1207</u>	<u>446082</u>

Freehold land and buildings are stated at valuation from 2001.

HARDWICKE VILLAGE HALL COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTD)

For the year ended 31 August 2025

5. Stock

	2025	2024
	£	£
Bar and cleaning stock	<u>500</u>	<u>500</u>

6. Debtors

Amounts falling due within one year

Trade debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

7. Creditors - amounts falling due within one year

Creditors	-	-
Social security and other taxation	236	88
Parish loan	-	160
Accruals and deferred income	1970	1275
	<u>2206</u>	<u>1523</u>

8. Creditors - amounts falling due after one year

Parish loan	-	160
Accruals and deferred income	-	-
	<u>-</u>	<u>160</u>