

REGISTERED CHARITY NUMBER: 300302

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
MARSH GIBBON VILLAGE HALL**

Astral Accountancy Services Limited
Astral House
Granville Way
Bicester
Oxfordshire
OX26 4JT

MARSH GIBBON VILLAGE HALL

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MARSH GIBBON VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

300302

Principal address

Clements Lane
Marsh Gibbon
Bicester
Oxfordshire
OX27 OHG

Trustees

Ms J Smith Trustee
B Leonard Trustee
Ms V J Heath Trustee
J R P Berry Trustee

Independent Examiner

Astral Accountancy Services Limited
Astral House
Granville Way
Bicester
Oxfordshire
OX26 4JT

Approved by order of the board of trustees on 17 December 2025 and signed on its behalf by:

Rob Stevens

For and on behalf of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MARSH GIBBON VILLAGE HALL**

Independent examiner's report to the trustees of Marsh Gibbon Village Hall

I report to the charity trustees on my examination of the accounts of Marsh Gibbon Village Hall (the Trust) for the year ended 31 March 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.



Mrs Tracy Norris (FCCA)

Astral Accountancy Services Limited
Astral House
Granville Way
Bicester
Oxfordshire
OX26 4JT

18 December 2025

MARSH GIBBON VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	480
Other trading activities	2	<u>81,153</u>	<u>-</u>	<u>81,153</u>	<u>85,030</u>
Total		<u>81,153</u>	<u>-</u>	<u>81,153</u>	<u>85,510</u>
EXPENDITURE ON					
Charitable activities					
Fundraising Activities		28,596	-	28,596	26,729
Administration Expenses		18,658	480	19,138	16,241
Maintenance Expenses		11,852	-	11,852	30,617
Premises Expenses		<u>13,961</u>	<u>-</u>	<u>13,961</u>	<u>18,405</u>
Total		<u>73,067</u>	<u>480</u>	<u>73,547</u>	<u>91,992</u>
NET INCOME/(EXPENDITURE)		8,086	(480)	7,606	(6,482)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>250,233</u>	<u>480</u>	<u>250,713</u>	<u>257,195</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>258,319</u></u>	<u><u>-</u></u>	<u><u>258,319</u></u>	<u><u>250,713</u></u>

The notes form part of these financial statements

MARSH GIBBON VILLAGE HALL

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	175,355	-	175,355	181,114
CURRENT ASSETS					
Stocks	5	3,252	-	3,252	4,426
Debtors	6	362	-	362	2,317
Cash at bank and in hand		<u>79,849</u>	<u>-</u>	<u>79,849</u>	<u>63,828</u>
		83,463	-	83,463	70,571
CREDITORS					
Amounts falling due within one year	7	(499)	-	(499)	(972)
		<u>82,964</u>	<u>-</u>	<u>82,964</u>	<u>69,599</u>
NET CURRENT ASSETS					
		258,319	-	258,319	250,713
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>258,319</u>	<u>-</u>	<u>258,319</u>	<u>250,713</u>
NET ASSETS					
		<u>258,319</u>	<u>-</u>	<u>258,319</u>	<u>250,713</u>
FUNDS	8				
Unrestricted funds				258,319	250,233
Restricted funds				<u>-</u>	<u>480</u>
TOTAL FUNDS				<u>258,319</u>	<u>250,713</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

Rob Stevens

For and on behalf of the Trustees

The notes form part of these financial statements

MARSH GIBBON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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
	£	£
Fundraising events	50,697	52,801
Hall Hire Income	<u>30,456</u>	<u>32,229</u>
	<u>81,153</u>	<u>85,030</u>

MARSH GIBBON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024	219,221	34,282	253,503
Additions	-	1,165	1,165
At 31 March 2025	219,221	35,447	254,668
DEPRECIATION			
At 1 April 2024	59,023	13,366	72,389
Charge for year	4,453	2,471	6,924
At 31 March 2025	63,476	15,837	79,313
NET BOOK VALUE			
At 31 March 2025	155,745	19,610	175,355
At 31 March 2024	160,198	20,916	181,114

5. STOCKS

	2025 £	2024 £
Stocks	3,252	4,426

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	362	2,317

MARSH GIBBON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	300
Taxation and social security	(1)	274
Other creditors	<u>500</u>	<u>398</u>
	<u>499</u>	<u>972</u>

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	250,233	8,086	258,319
Restricted funds			
Restricted Fund	480	(480)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>250,713</u>	<u>7,606</u>	<u>258,319</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,153	(73,067)	8,086
Restricted funds			
Restricted Fund	-	(480)	(480)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>81,153</u>	<u>(73,547)</u>	<u>7,606</u>

MARSH GIBBON VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	257,195	(6,962)	250,233
Restricted funds			
Restricted Fund	-	480	480
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>257,195</u>	<u>(6,482)</u>	<u>250,713</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,030	(91,992)	(6,962)
Restricted funds			
Restricted Fund	480	-	480
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,510</u>	<u>(91,992)</u>	<u>(6,482)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	257,195	1,124	258,319
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>257,195</u>	<u>1,124</u>	<u>258,319</u>

MARSH GIBBON VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. MOVEMENT IN FUNDS - continued

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	166,183	(165,059)	1,124
Restricted funds			
Restricted Fund	480	(480)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>166,663</u>	<u>(165,539)</u>	<u>1,124</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

MARSH GIBBON VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	480
Other trading activities		
Fundraising events	50,697	52,801
Hall Hire Income	<u>30,456</u>	<u>32,229</u>
	<u>81,153</u>	<u>85,030</u>
Total incoming resources	81,153	85,510
EXPENDITURE		
Charitable activities		
Wages	12,240	12,240
Postage and stationery	468	96
Fundraising Cost	28,597	26,368
Advertising & Marketing	956	351
Cleaning	2,313	3,137
Sundry Expenses	134	182
Insurance	1,575	1,720
Water	1,730	1,265
Light & heating	5,308	7,629
Water	1,728	2,988
Repair & Maintenance	8,280	26,279
Waste Collection	1,257	1,200
Subscriptions	619	712
Telephone & Internet	582	573
Bank Charges	635	568
Accountancy fee	200	150
Bad debts	-	11
Depreciation of tangible fixed assets	<u>6,925</u>	<u>6,523</u>
	<u>73,547</u>	<u>91,992</u>
Total resources expended	73,547	91,992
Net income/(expenditure)	<u>7,606</u>	<u>(6,482)</u>

This page does not form part of the statutory financial statements