

BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE
Registered Charity No 301745

Income and expenditure account for the year ended 31 March 2025

	Notes	2025 £	2024 £
Income			
Hire of hall	2	20,195	13,042
Fete		4,807	3,680
Other fund raising events		1,700	898
Interest		1,487	1,286
Sundry		-	100
		<hr/>	<hr/>
		28,189	19,006
		<hr/>	<hr/>
Expenditure			
Cleaning and materials		3,644	3,639
Maintenance and renewals		5,640	3,380
Electricity		4,013	2,960
Water rates		152	121
Licences and fees		180	180
Insurance		988	844
Children's Christmas party		220	145
Donation	3	5,000	-
Depreciation	4	723	-
Sundry		529	287
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		21,089	11,556
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Surplus for the year		7,100	7,450
		=====	=====

BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Village Hall at cost		152,311	152,311
Other assets	4	13,235	-
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Total fixed assets		165,546	152,311
		<hr/>	<hr/>
Current assets			
Cash at bank	5	57,271	62,932
Debtors	6	622	1,063
Current liabilities			
Creditors	7	(953)	(920)
		<hr/>	<hr/>
Net current assets		56,940	63,075
		<hr/>	<hr/>
Total assets		222,486	215,386
		=====	=====
Financed by			
General fund		116,886	109,436
Surplus for the year		7,100	7,450
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		123,986	116,886
Grants			
Hampshire County Council	52,000		
Parish Council	12,500		
Winchester City Council	12,500		
Foundation for Sports and Arts	8,000		
Hambledon and Lankelly Foundation	10,000		
Alresford Pigs Association	500		
Carnegie UK Trust	3,000		
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		98,500	98,500
		<hr/>	<hr/>
		222,486	215,386
		=====	=====

BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

Notes to the Accounts – 31 March 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(c) Incoming resources

All incoming resources are included in the income and expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability when incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

(e) Contingent liabilities

A contingent liability is not recognised in the income and expenditure account. However, a contingent liability is disclosed in the notes to the accounts.

2 Hire of hall

	2025 £	2024 £
General hire	6,517	2,622
Regular hire	13,678	10,420
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	20,195	13,042
	=====	=====

3 Donation

Last year the management committee pledged £5,000 to the Bishop's Sutton Parochial Church Council for repairs to the roof of St Nicholas Church. This amount was paid in the current year.

BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

Notes to the Accounts - 31 March 2025 (continued)

4 Depreciation

	Cinema projector £	Fence £	Total £
Cost			
Cost as at 1/4/24	-	-	-
Additions during the year	10,852	3,106	13,958
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Cost as at 31/3/25	10,852	3,106	13,958
Depreciation			
Accumulated depreciation at 1/4/24	-	-	-
Depreciation for the year	723	-	723
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Accumulated depreciation at 31/3/25	723	-	723
Net book value			
As at 31/3/25	10,129	3,106	13,235
	=====	=====	=====
As at 31/3/24	-	-	-
	=====	=====	=====

The cinema projector was purchased in November 2024 and the fence was paid for in March 2025. Depreciation has been calculated on a pro-rata basis for the year.

5 Cash at bank

	2025 £	2024 £
Lloyds Bank – current account	12,271	17,932
Lloyds Bank – deposit account	45,000	45,000
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	57,271	62,932
	=====	=====

A deposit of £45,000 was renewed with Lloyds Bank on 5 November 2024 for a six month period at 3.01% per annum.

BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

Notes to the Accounts - 31 March 2025 (continued)

6 Debtors

	2025 £	2024 £
Interest	542	583
Prepayment	80	480
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	622	1,063
	=====	=====

Interest of £542 (2024: £582) comprises accrued interest on the fixed deposit referred to in Note 5.

7 Creditors

Accrued charges for electricity £953 (2024: £920).

Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the "Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 Commission. 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 in the statement 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 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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



M S Henderson
Holberry Cottage
Bishop's Sutton
Alresford

16 April 2025