

# NORTH WALTHAM VILLAGE TRUST

England & Wales · Charity number 301905

## Details

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**Other names** NWVT

**Status** Registered

**Legal form** Other

**Registered** 1962-10-03

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

## Contact

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**Address** Rathbone Pavilion  
Cuckoo Meadow  
Steventon Road  
North Waltham  
Basingstoke  
Hampshir

**Phone** 01256397359

**Email** [contact@northwaltham.net](mailto:contact@northwaltham.net)

**Website** [www.northwaltham.org](http://www.northwaltham.org)

## Activities

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**Objects:** 1) TO PROVIDE OR ASSIST IN THE PROVISION FOR THE INHABITANTS OF THE PARISH OF NORTH WALTHAM AND THE SURROUNDING NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** Events organised for the village. Provision of meeting venues and recreational facilities for other organisations in the village.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** PARISH OF NORTH WALTHAM
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£46,690	£47,371	-	-
2024-12-31	£64,327	£69,397	-	-
2023-12-31	£22,174	£22,700	-	-
2022-12-31	£24,659	£35,362	-	-
2021-12-31	£34,318	£23,783	-	-
2020-12-31	£24,579	£17,764	-	-

## Trustees

Name	Role	Appointed
<b>MR MIKE ROBINSON</b>	Chair	1991-03-12
David Evan James		2025-01-28
Geoff Chapman		2015-06-02
George David Hayter		2023-02-07
Jonathan Turner		2025-02-02
Julia Florence Preston		2011-01-01
MRS Trish Wyatt		2010-02-01
Michelle Green		2025-01-28
Robert John Green		2025-02-02

**NORTH WALTHAM VILLAGE TRUST**

England & Wales - Charity number 301905

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# Accounts

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## **VILLAGE TRUST ANNUAL MEETING UPDATE**

**KEY POINTS** coming from last week's meeting were:

- The Trust had a good year with five new Trustees doing great jobs and lots of volunteers supporting us as well;
- The Roundabout project was completed at a cost of just over £21k with almost all of it covered by grants;
- Several new events raised essential funds and we hope to run and expand on them this year;
- The pavilion roof was repaired with help from a Parish Council grant;
- We made significant progress on changing the Trust's status to a CIO and also had good feedback from the village through our survey.

**FINANCIAL CHALLENGES.** We made another loss last year. And that was after a £3,500 increase in event profits and donations. We also deferred almost all maintenance work and have a list of upcoming repairs etc costing £30-40k even before we have to replace the pavilion roof! We are relying on event income to keep afloat and need to develop more sustainable income streams. Several ideas were discussed and we will be sharing these over the coming weeks.

Many thanks to those who came to the meeting and for everyone's support at our events.

Mike Robinson – Chair NWVT

**NORTH WALTHAM VILLAGE TRUST**

**Income & Expenditure Report**

1 January 2025 to 31 December 2025

<b>Balance Brought Forward at:</b>	<b>1 January 2025</b>
Current Account	£7,825.72
Deposit Account	£38,777.80
Petty Cash	£517.32
<b>Total</b>	<b>£47,120.84</b>

Actual for the month of	December	2025
<b>Income</b>		
<b>Grants</b>		
North Waltham Parish Council	£0.00	£3,697.33
Lottery	£0.00	£20,000.00
Other	£0.00	£1,000.00
	<u>£0.00</u>	<u>£24,697.33</u>
<b>Rent Receipts</b>		
University of Winchester Academy Trust (HCC)	£0.00	£1,320.00
Other - private hire	£0.00	£681.50
Pre-School	£3,752.00	£10,130.50
Puddleducks	£0.00	£295.00
Dancing	£264.00	£672.00
Gardening Club	£284.00	£531.00
W.I.	£256.00	£256.00
Parish Council	£0.00	£220.00
Fitness	£0.00	£0.00
	<u>£0.00</u>	<u>£14,106.00</u>
<b>Fundraising Events</b>		
	<b>Income</b>	<b>Expense</b>
Wildlife Talks - Spring	£0.00	£0.00
Easter Egg Hunt	£0.00	£0.00
Table Top	£0.00	£0.00
Carnival	£0.00	£0.00
Camp Out	£0.00	£0.00
Nature Fest	£0.00	£0.00
Wildlife Talks - Autumn	£0.00	£78.50
Christmas Market	£201.81	£188.13
	<u>£201.81</u>	<u>£266.63</u>
		-£64.82
<b>Donations</b>		
Santa at Pond, Knit & Natter, Warm Hub, Gift Aid etc		£187.87
		<u>£187.87</u>
<b>Other</b>		
Bank Interest		£241.17
Easyfundraising Commission		£0.00
Website Advertising		£0.00
Parish Council website contribution		£12.50
		<u>£253.67</u>
<b>Total Income</b>		<b>£4,932.72</b>

12 months to	31 December	2025
	<b>Income</b>	<b>Expense</b>
	£483.50	£125.17
	£108.66	£0.00
	£225.13	£0.00
	£1,713.75	£782.00
	£800.05	£245.04
	£743.12	£159.21
	£530.24	£244.00
	£667.81	£188.13
	<u>£5,272.26</u>	<u>£1,743.55</u>
		£3,528.71
		<u>£1,506.69</u>
		£1,108.02
		<u>£44,946.75</u>

Outlook for Year	Variance	Budget for Year	Variance
£3,697.33	£0.00	£2,100.00	£1,597.33
£20,000.00	£0.00	£0.00	£20,000.00
£1,000.00	£0.00	£0.00	£1,000.00
	£0.00	£0.00	£0.00
	£0.00	£2,100.00	£0.00
	£0.00	£750.00	-£68.50
	-£46.50	£9,800.00	£330.50
	£295.00	£520.00	-£225.00
	£558.00	£150.00	£522.00
	£114.00	£160.00	£371.00
	£497.00	£34.00	£11.00
	£250.00	£250.00	£6.00
	£270.00	£220.00	£0.00
	-£50.00	£200.00	£0.00
	£0.00	£200.00	-£200.00
	£14,048.50	£13,370.00	£736.00
	£57.50		
		£500.00	£3,028.71
	£3,515.03		
	£13.68		
		£400.00	£1,106.69
	£1,483.82		
	£22.87		
		£900.00	-£44.64
	£760.86		
	£94.50		
	£0.00		
	£0.00		
	£0.00		
	£265.16		
	-£12.50		
		£250.00	£2.66
	£1,026.02		
	£82.00		
		£1,200.00	-£91.98
		£176.05	
		£17,570.00	£27,376.75

<b>Expenditure</b>		
<b>Playground Project</b>		
		£21,390.00
<b>Operating Costs</b>		
Insurance	£0.00	£2,229.28
Electricity	£312.78	£2,485.87
Castle Water	£0.00	£342.61
Waste Management	£0.00	£381.25
Cleaning	£210.46	£2,644.93
New Equipment	£0.00	£356.48
Equipment Maintenance	£0.00	£180.98
Grounds Maintenance	£0.00	£6,300.00
Building Maintenance	£0.00	£3,670.50
Park Maintenance	-£222.00	£834.36
Tree Cutting	£0.00	£1,980.00
Tennis Court	£0.00	£0.00
Booking Administration	£52.99	£187.99
Website/IT	£250.51	£1,579.29
Accounting	£0.00	£314.89
Gifts	£0.00	£75.00
PRS/PPL	£0.00	£319.34
Misc - Village Events	£12.13	£12.13
Bank Charges	£5.00	£60.00
		<u>£621.87</u>
<b>Total Expenditure</b>		<b>£22,011.87</b>

		£21,673.00
		£2,229.28
		£2,973.09
		£692.61
		£451.25
		£2,754.47
		£356.48
		£180.98
		£6,300.00
		£3,670.50
		£834.36
		£1,980.00
		£0.00
		£165.00
		£187.99
		£1,589.78
		£314.89
		£75.00
		£319.34
		£50.00
		£65.00
		£25,002.03
		£46,675.03

		£0.00	£0.00
		£0.00	£229.28
	-£487.22	£2,150.00	£335.87
	-£350.00	£300.00	£42.61
	-£70.00	£450.00	-£68.75
	-£109.54	£3,200.00	-£555.07
		£6,800.00	-£6,443.52
		£100.00	£80.98
		£6,300.00	£0.00
		£3,600.00	£70.50
		£1,000.00	-£165.64
		£3,000.00	-£1,020.00
		£1,896.00	-£1,896.00
		£180.00	£7.99
		£1,350.00	£229.29
	-£10.49	£260.00	£54.89
		£50.00	£25.00
		£250.00	£69.34
		£0.00	£12.13
		£60.00	£0.00
		£32,946.00	-£8,991.10
	-£1,047.13		
		£176.05	
		£17,570.00	£12,681.90

**Excess of Income/(Expenditure)**  (£17,079.15)

(£681.15)

(£1,904.33)  £1,223.18  (£15,376.00)  £14,694.85

<b>Balance Carried Forward at:</b>	<b>31 December 2025</b>
Current Account	£6,587.10
Savings Account	£39,617.59
Petty Cash	£235.00
<b>Total</b>	<b>£46,439.69</b>

**Independent Examination Notes**  
**North Waltham Village Trust Registered Charity**  
**Year Ending 31st December 2025**

**Direction 1: Check whether the charity is eligible to have an independent examination.**

**The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.**

The charity is registered at the charities commission under the number 301905, its objectives are the provision of meeting venues and recreational facilities for other organisations in the village and specifically to provide or assist in the provision for the inhabitants of the parish of North Waltham and the surrounding neighbourhood (hereinafter called "the area of benefit") facilities for recreation and other leisure-time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants.

Its governing document is a standard registration dated 3<sup>rd</sup> of October 1962 and Regulated by Scheme Dated 20 July 1995 Scheme Dated 20/07/1995

It is managed by 10 trustees, of which 5 are newly appointed in 2025.

**Key Stats**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Gross assets	£46,440	£47,121	£52,200	£52,726	£63,429	£52,89
Net Assets	£46,440	£47,121	£52,200	£52,726	£63,429	£52,894
Income	£44.95k	£64.33k	£22.17k	£24.66k	£34.32K	£24.58k
Expenditure	£45.63k	£69.40k	£22.70k	£35.36k	£23.78K	£17.76k

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination.

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body – **Receipts & Payments basis because income is less than £250k and not a charitable company**. Trustees have not requested an audit. Mulberry & Co are members of the ACCA.

**Conclusion:**

**Audit eligible although not required – as income below £1m and assets below £3.26m.**

**Receipts and Payments may be used with independent examination.**

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**Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.**

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no professional or personal relationships with the trustees. We do not carry out any other professional assignments for this client.

**Conclusion:**

**There are no conflicts of interest and no associations that prevent us from undertaking this assignment.**

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**Direction 3: Record your independent examination.**

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Excel prepared data.
- All information required for examination was available within the accounting records. No need to seek additional information.

Working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

Engagement letters issued 2023.

There were no errors that required adjustment within the accounts.

The accounts did not contain large numbers of adjusting entries

**Conclusion:**

**Our workings and conclusion contained in this report are supported by working papers held on file.**

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**Direction 4: Plan the independent examination.**

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems
- the charity's structure, its funds and how fund balances changed in the year
- the charity's activities in the year and spending and the financial risks the charity faces

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

There are circa 200 transactions in total covering both income and expenditure. The banks reconcile to the accounts statement.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

**Conclusion:**

**My opinion is that inherent risk of error or misstatement is low.**

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**Direction 5: Check that accounting records are kept to the required standard.**

**The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.**

Accounting records are kept on computerised Excel accounting package. No change year on year.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, performed at least annually.

The charity has circa 200 transactions per annum. There are no staff. The majority of income c.90% comes from grants and rents.

There is no evidence to suggest the excel files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lend itself to a simple transparent style of reporting. We would not recommend any change.

**Conclusion:**

**My opinion is that the charity is keeping the correct records for a charity of this size.**

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**Direction 6: Check that the accounts are consistent with the accounting records.**

**The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.**

- Income resources – £44,947 (2024: £64,328) – this comprises grants, donations and fundraising of £30k (2024: £44k) and rents £14k (2024: £12k)
- The nature and scope of income has not changed year on year.
- The accounting of incoming resources match the underlying records exactly.
- Resources Expended – £45,628 (2024: £69,397). Of which the largest expenditure category is £22k on the Playground Project (2024: £47k), followed by £6k (2024: £6k) ground maintenance
- The accounting of expenses match the underlying records exactly.
- Bank & Investment Balances £46,439.69 (2024: £47,120.84) – I have verified the year end bank reconciliation.
- Balances on the accounts are reconcilable to the underlying records.

**Conclusion: Balances on the accounts are reconcilable to the underlying records**

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**Direction 7:** If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

Accounts prepared on receipts and payment basis – no related party transactions in evidence.

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#### **Direction 8**

Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The examiner must:

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

The separate funds have been correctly disclosed between restricted and unrestricted and agree to underlying workings. The accounts are prepared on the going concern basis.

Other items tested above in direction 6

Conclusion: Receipts and payments accounts agree and are correctly stated.

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#### **Direction: 9 Direction 9**

The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The trustees consider the charity as a going concern.

There are no material uncertainties that cast doubt on the continued functioning of the charity.

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#### **Direction 10 Check the form and content of the accounts.**

The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or
- where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and
- if the charity is a company, check that the accounts also comply with the applicable company law requirements.

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

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**Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

As shown under direction 6 there has been no change in the nature or scope of the charity's activities.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

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**Direction 12 Compare the trustees' annual report with the accounts.**

**The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts**

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit
- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

The trustees' report is in agreement with the accounts and contains the relevant information

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**Direction 13 Write and sign the independent examination report.**

**The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.**

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

## Independent Examiner's Report to the trustees of North Waltham Village Trust

I report to the trustees on my examination of the accounts of the North Waltham Village Trust Registered Charity (the Trust) for the year ended 31st December 2025.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 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 next statement.

### 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:
  - a. to keep accounting records in accordance with section 130 of the 2011 Act and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
  - c. 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



**Mark Mulberry BA (Hons) FCCA CTA**  
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Chartered Certified Accountants  
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Dogflud Way  
Farnham  
Surrey, GU9 7UD

**NORTH WALTHAM VILLAGE TRUST**

England & Wales - Charity number 301905

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# Accounts

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## **North Waltham Village Trust**

### **Report for the Annual Meeting on 28 January and 2 February 2025**

Taken from the PowerPoint presentation at the meetings

#### **Finances**

##### **2024 Accounts**

- Starting Reserves £52,200
- Total Income £64,328 including grants for the Play Area and Roof, and Circus fund raising
- Regular Income £19,373
- Total Expenditure £69,397 including Play Area £48k
- Regular Expenditure £22,351 (Meadow £6,304, Cleaning £2,917, Electricity £2,570, Insurance £1,889, Website and Mail £1,281)
- Closing Reserves £47,121 (excluding 2025 advance payments)

So our regular running costs exceeded income by £2,978

##### **2025 Budget and Plan**

Exceptional plans/commitments

- Pavilion roof £2,600 (grant received)
- Leylandi £1,960
- Tennis Court Fencing £1,900 plus surface work
- Meadow furniture –picnic table and bench £800
- Replacement heaters – as required – up to £5,000
- Play Area Project stages 3&4 £33,200 when grants are available

##### **Change in Trust Status to a CIO**

- The Trustees have been looking at how we can make the organisation more robust and fit for the future. The 'modern' way of running a Charity is through a Charitable Trust which has it's own legal capacity – like a Limited Company.
- A Charitable Trust is a way for a group of people ('trustees') to manage assets such as money, investments, land or buildings.
- Trustees may only use income or capital to benefit charities or purposes that are recognised as charitable in law.
- That is not dissimilar from now – but there are some significant benefits
- Incorporation will reduce the risks trustees will face as the charity has its own legal personality.

- The charity is able to enter into contracts in the name of the charity rather than in the trustees' names.
- The trustees will have limited liability and therefore the charity itself will be responsible predominantly for the liabilities of the charity.
- If an incorporated organisation cannot meet the liability, it may have to be wound up. But the trustees are not themselves personally liable except for circumstances where they have breached their trustees' duties
- Incorporation alone will not protect you from all liabilities. Even if you are incorporated, there are some pieces of law under which a trustee may still be liable if they have contravened the law, e.g. health and safety.

So it makes a lot of sense to change the way we are set up.

What do we have to do next?

- There is a whole lot of advice and detail on the Charity Commission website we have to work through.
- We need to update our current Trust Deed to reflect the organisation as it now is – eg to remove those village clubs etc who no longer exist and therefore do not appoint Trustees.
- Ensure everything else is as we want it for the future – it is more difficult to make changes later.
- Register Cuckoo Meadow in our ownership as it was given to use before the current Land Registry existed.
- Set up a legal Charitable Trust and get approval from the Charity Commission.
- Transfer all our assets, liabilities, contracts and banking to the new Trust

### **What's happening in 2025**

- Two more Winter Wildlife talks: Owls in February & Hedgehogs in March.
- Repair the Pavilion roof in February – the cost of £2,600 has been covered by a grant from the Parish Council.
- Fell the Leylandi trees by the Pavilion in February – cost £1,960.
- Establish the Elm trees we have just planted – lots of watering!
- Big lunch? Fete? Dog Show? – planning just beginning – likely date Sunday 22 June. Lots of help needed!
- Decide if we can repair the tennis court: Mending the fencing will cost £1,900 and the surface needs clearing of moss and repairing or renewing.
- Find new sources of income to ensure we can cover our normal running costs and build our reserves for new projects.
- Continue to find grants for the remaining stages of the Play Area project.

## **Trustees for 2025**

The Trust Deed shows the Management Committee of Trustees comprising:

- Three Life Members
- Representatives of eleven village organisations
- Four elected members

Five of the organisations no longer exist, and of the others only the Parish Council and the Church appointed Trustees in recent years

The Charity Commission agreed many years ago that we could therefore have additional elected members to ensure we have a viable Committee.

Two Trustees retire this year, and several villagers have said they will now join us as elected members – subject to your approval.

## **Many Thanks**

For all your support during the year.

We hope you will continue that in 2025.

And if you have any ideas, want to run an event, or help develop the facilities– please come and discuss it – we will gladly help.

Mike Robinson

Chair – North Waltham Village Trust

## North Waltham Village Trust Accounts 2024

Balance Brought Forward at:	1-Jan-24
	Current Account
	Deposit Account
	Shawbrook Account
	Petty Cash
	<b>Total</b>

### Income

#### Grants

Hampshire County Council	1,320.00
Petanque Grants	0
North Waltham Parish Council	4,697.33
Basingstoke & Deane Borough Council	0

Bank Interest	1,407.52
Easyfundraising Commission	22.39
Website Advertising	-
Parish Council website contribution	264.95

#### Rent Payments:

Other - private hire	725
Pre-School	9,634.36
Puddleducks	510
Dancing	136
Drama	-
Gardening Club	156
W.I.	247
Parish Council	220
Yoga	-
Fitness	<u>198</u>

#### Coronation

#### Fundraising:

Outdoor event	2,305.20
Big Lunch/AGM/Presentations	1,952.00
Playground Project	<u>39,550.00</u>

#### Donations

Furniture loan, Church, hoop, rolling supper	<u>981.75</u>
--	---------------

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**Total Income**

---

**Expenditure**

Insurance	1,889.11
Electricity	2,569.57
Castle Water	251.55
New Equipment	1,115.63
Equipment Maintenance	6
Cleaning	2,916.84
Grounds Maintenance	6,303.80
Building Maintenance	989.7
Park Maintenance	710.2
Tree Cutting	1,632.00
Planning application / new shed	-
Booking Clerk	193.67
Waste Management	454.05
Tennis Court	-
Pentanque Court	-
Big Lunch/AGM/Presentations	1,429.97
Website	1,280.54
Accounting	255.88
Gifts	32.87
PRS/PPL	212.59
Outdoor event	47.39
Playground Project	47,046.00
Coronation	0
Bank Charges	60
<b>Total Expenditure</b>	

---

**Excess of Income over Expenditure**

---

Balance Carried Forward at:	31-Dec-24
	Current Account
	Savings Account
	Shawbrook Savings
	Petty Cash
	<b>Total</b>

---

**Actual**

£

4,635.58

4,613.69

42,263.36

687.07

52,199.70

£

6,017.33

1,694.86

11,826.36

0

43,807.20

981.75

64,327.50

69,397.36

-5,069.86

7,825.72

38,777.80

0

517.32

47,120.84

**Independent Examination Notes**  
**North Waltham Village Trust Registered Charity**  
**Year Ending 31st December 2024**

**Direction 1: Check whether the charity is eligible to have an independent examination.**

**The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.**

The charity is registered at the charities commission under the number 301905, its objectives are the provision of meeting venues and recreational facilities for other organisations in the village and specifically to provide or assist in the provision for the inhabitants of the parish of North Waltham and the surrounding neighbourhood (hereinafter called "the area of benefit") facilities for recreation and other leisure-time occupation in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants.

Its governing document is a standard registration dated 3<sup>rd</sup> of October 1962 and Regulated By Scheme Dated 20 July 1995 Scheme Dated 20/07/1995

It is managed by 12 trustees.

**Key Stats**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Gross assets	£47,121	£52,200	£52,726	£63,429	£52,894
Net Assets	£47,121	£52,200	£52,726	£63,429	£52,894
Income	£64.33k	£22.17k	£24.66k	£34.32K	£24.58k
Expenditure	£69.40k	£22.70k	£35.36k	£23.78K	£17.76k

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination.

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body – **Receipts & Payments basis because income is less than £250k and not a charitable company**. Trustees have not requested an audit. Mulberry & Co are members of the ACCA.

**Conclusion:**

**Independent examination eligible although not required – as income below £1m and assets below £3.26m. Receipts and Payments may be used with independent examination.**

---

**Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.**

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions. We have no professional or personal relationships with the trustees. We do not carry out any other professional assignments for this client.

**Conclusion:**

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

---

**Direction 3: Record your independent examination.**

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Excel prepared data.
- All information required for examination was available within the accounting records. No need to seek additional information.

Working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

Engagement letters issued 2023.

There were no errors that required adjustment within the accounts.

The accounts did not contain large numbers of adjusting entries

**Conclusion:**

Our workings and conclusion contained in this report are supported by working papers held on file.

---

**Direction 4: Plan the independent examination.**

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- the charity's constitution
- the way the organisation is controlled and managed
- whether action has been taken on any previous recommendations for improvement
- the accounting records and systems

- the charity's structure, its funds and how fund balances changed in the year
- the charity's activities in the year and spending and the financial risks the charity faces

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

There are circa 200 transactions in total covering both income and expenditure. The banks reconcile to the accounts statement.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

**Conclusion:**

**My opinion is that inherent risk of error or misstatement is low.**

---

**Direction 5: Check that accounting records are kept to the required standard.**

**The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.**

Accounting records are kept on computerised Excel accounting package. No change year on year.

The accounting records are easy to follow and are up to date; there is evidence of bank reconciliations being carried out correctly, performed at least annually.

The charity has circa 200 transactions per annum. There are no staff. The majority of income c.90% comes from grants and rents.

There is no evidence to suggest the excel files are not in compliance with any legislative requirements. Indeed, the small number of physical transactions lend itself to a simple transparent style of reporting. We would not recommend any change.

**Conclusion:**

**My opinion is that the charity is keeping the correct records for a charity of this size.**

---

**Direction 6: Check that the accounts are consistent with the accounting records.**

**The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.**

- Income resources – £64,323 (2023: £22,174) – this comprises donations/fundraising of which £44k (2023: £4k) and rents £12k (2023: £12k)
- The nature and scope of income has not changed year on year.
- The accounts match the underlying records exactly.
- Resources Expanded – £69,397 (2023: £22,700). Of which the largest expenditure category is £47k on the Playground Project, followed by £6k (2023: £6k) ground maintenance
- The accounts match the underlying records exactly.

- Bank & Investment Balances £47,120.84 (2023: £52,199.70) – I have verified the year end bank reconciliation.
- Balances on the accounts are reconcilable to the underlying records.

**Conclusion: Balances on the accounts are reconcilable to the underlying records**

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**Direction 7:** If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

**Accounts prepared on receipts and payment basis – no related party transactions in evidence.**

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#### **Direction 8**

**Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.**

**The examiner must:**

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

The separate funds have been correctly disclosed between restricted and unrestricted and agree to underlying workings. The accounts are prepared on the going concern basis.

Other items tested above in direction 6

**Conclusion: Receipts and payments accounts agree and are correctly stated.**

---

#### **Direction: 9 Direction 9**

**The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.**

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period

**and whether the trustees have identified if they can settle these as and when they fall due.**

The trustees consider the charity as a going concern.

There are no material uncertainties that cast doubt on the continued functioning of the charity.

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**Direction 10 Check the form and content of the accounts.**

**The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:**

- **where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or**
- **where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and**
- **if the charity is a company, check that the accounts also comply with the applicable company law requirements.**

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines.

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**Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

**The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated, then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.**

As shown under direction 6 there has been no change in the nature or scope of the charities activities.

No items were identified as needing additional documentary support.

There is no evidence from our review that the financial elements of the accounts are not consistent year on year.

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**Direction 12 Compare the trustees' annual report with the accounts.**

**The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts**

If your charity's income is under £1,000,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit

- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

The trustees report is in agreement with the accounts and contains the relevant information

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**Direction 13 Write and sign the independent examination report.**

**The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.**

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

## Independent Examiner's Report to the trustees of North Waltham Village Trust

I report to the trustees on my examination of the accounts of the North Waltham Village Trust Registered Charity (the Trust) for the year ended 31st December 2024.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 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 next statement.

### 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:
  - a. to keep accounting records in accordance with section 130 of the 2011 Act and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
  - c. 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



**Mark Mulberry BA (Hons) FCCA CTA**  
Mulberry & Co  
Chartered Certified Accountants  
Eastgate House  
Dogflud Way  
Farnham  
Surrey, GU9 7UD

**NORTH WALTHAM VILLAGE TRUST**

England & Wales - Charity number 301905

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# Accounts

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## **NWVT Annual Meeting Report 2022**

Firstly, thank you for coming. This is the first time we have tried to hold the Annual Meeting as an Open Evening followed by the formal election process for the AGM. I do not intend to detain you long but it is important that there is an opportunity for input from the area and people which we are here to serve. And we would like lots of questions and discussion

So a quick review of the last year and then, later, the process of electing the Trustees.

I took over as Chair from Malcolm last year in the absence of any other volunteers - It will be my fourth stint over a 35 year period! My objective has been to re-energise the Trust, to become more visible and engaged in the community, and to try to develop our facilities and events. Our new Trustees - Nicky, Dave and Sarah have helped us to do that. Obviously we started the year with continued Covid restrictions but that gave us a chance to review and plan and then to catch up on some much needed maintenance which we put on hold during the pandemic. Luckily, the financial support we have received through government grants distributed by Basingstoke and Deane Council have more than covered the lack of income we incurred through closure of the Pavilion and curtailment of events. We ended the calendar year with a total bank balance of £63,429 and a surplus of £10,535 part of which was due to delayed grant payments from 2020. That balance includes £1,184 of grants towards the Petanque Court. Copies of the detailed accounts are available here and will be on our website. As a result of the grants taking our income to £34,318 we need to have them independently inspected for the Charity Commission and that is in progress.

The key highlights for the year are:

- Improved communication through our new Facebook Page, for which we regularly get over 600 views, and which enables us to get information out much more quickly than the Parish Magazine and website. Nicky has done a great job and has also spruced up our Notice Boards and signs so that they look much more professional. If like me you are not an avid Facebook user, please just sign up and follow us to keep up to date with what's happening.
- For the pavilion we were able to have all the walls re-rendered and painted as well as the normal day to day maintenance. It looks really smart now and we have had some nice feedback.
- On the Meadow we had to do a significant amount of work on the trees, including felling four which were deteriorating. We have also planted 25 new tiny trees and 30m of hedging as part of the Queens Green Canopy project to celebrate the Jubilee. Involving the children in planting at the beginning of January was great fun and all the saplings are marked with the names of those who planted them.

- We worked with the Petanque group to get planning permission for their Court and also our Outdoor table tennis table - a rather tedious process. Getting contractors was then a problem but work on the hard area for the table should be done next week if the weather allows.
- We started to host various food vans at the car park to provide take-away burgers, pizzas and fish & chips. These seem to have been successful and we will continue them as the weather improves. They also provide us with a small income.
- Finally we have started work on a Strategy for the Trust and, as part of that have developed a mission statement to modernize that set out in the original Trust Deed and to provide a simple view of what we do. It reads:

***Providing recreational facilities and opportunities to enhance the wellbeing of those who live in and around North Waltham.***

- Alongside this we have a set of values which set a framework for how we act responsibly in the work we do. David will give a view of how the strategy work is progressing.

Looking forward to this year we have an events calendar which we are now publishing and our main highlights will be the Big Lunch and Jubilee celebration in June and then in September a new initiative of Movies on the Meadow - an outdoor cinema evening which we hope will be a success and bring in quite a crowd. We will also pick up on the thoughts and ideas you might tell us about this evening and see how we can develop them.

## **The Trustee Elections:**

We have Three Life Trustees who are permanently in place: William Rathbone - the son of our founder, Adrian McLoughlin and me, Mike Robinson.

Then we have Trustees who formally represent Village Organisations. These are:

Geoff Chapman - for the Parish Council

Trish Wyatt - for the Church

Judith Williams - For the School

Sarah Prickett for Cuckoo Meadow Pre-School

The Gardening Club have advised me they do not want a representative, and I have not yet heard back from The Art Appreciation Society, WI, and Puddleducks

We can then have 8 publicly elected members, though we can add more if we wish, or we can co-opt people as needed. Those I am aware of who wish to serve as Trustees are:

Peter Osmond, Malcolm Knight, Julia Preston, Emma Turner, Neal Turner, Nicky Carter, Dave Prickett and, as a new Trustee Dilan Ozdemir.

Is there anyone else who wishes to join us?

Can I have a formal proposal to appoint those I named as a block and a seconder.

Those in favour? - any against?

As a last thing I want to thank you for your support tonight and I hope we can engage you as volunteers for our events during the year.

**Actual**

Balance Brought Forward at:	Jan 1, 21	£
	Current Account	6,507.41
	Deposit Account	9,007.34
	Shawbrook Account	36,844.45
	Petty Cash	534.95
	<b>Total</b>	<b>52,894.15</b>

£

**Income**Grants

Hampshire County Council	1,080.00	
Petanque Grants	1,184.00	
North Waltham Parish Council	2,836.00	
Basingstoke & Deane Borough Council	17,374.00	
		22,474.00

Bank Interest	285.36	
Easyfundraising Commission	50.35	
Website Advertising	-	
Parish Council website contribution	-	
		335.71

Rent Payments:

Other - private hire	977.00	
Pre-School	8,422.00	
Puddleducks	240.00	
Dancing	204.00	
Drama	-	
RCS	-	
Gardening Club	120.36	
W.I.	104.25	
Parish Council	-	
Yoga	-	
Fitness	108.00	
		10,175.61

Fundraising:

The Big Lunch	804.25	
		804.25

Donations

Furniture loan, Church, hoop, rolling supper	528.21	
		528.21

**Total Income****34,317.78****Expenditure**

Insurance	1,129.75	
Electricity	692.85	
Castle Water	-	
New Equipment	1,526.30	
Equipment Maintenance	174.38	
Cleaning	1,387.06	
Grounds Maintenance	6,065.37	
Building Maintenance	3,573.00	
Park Maintenance	1,364.40	
Tree Cutting	5,952.00	
Planning application / new shed	518.50	
Booking Clerk	135.00	
Waste Management	251.65	
Tennis Court	-	
Pentanque Court	305.80	
Big Lunch/AGM	253.00	
Website	225.60	
Action Hampshire	-	
Gifts	0.00	
PRS/PPL	132.00	
Bank Charges	96.00	
<b>Total Expenditure</b>		<b>23,782.66</b>

**Excess of Income over Expenditure****10,535.12**

Balance Carried Forward at:	Dec 31, 21	
	Current Account	7,668.97
	Savings Account	8,008.84
	Shawbrook Savings	47,128.31
	Petty Cash	623.15
	<b>Total</b>	<b>63,429.27</b>

**Account Statement**  
**North Waltham Village Trust**  
**1st January 2021 to 31st December 2021**

Stated in GBP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	01.01.21 - 31.12.21	Budget 2021	Diff. between Actual & Budget	Comments
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**Income**

Lettings - Cuckoo Meadow Pre-school	5,890.45	7,717.39	9,680.07	8,002.20	8,260.64	7,552.83	5,120.39	11,084.65	7,758.64	2,775.39	8,422.00	9,180.00	-758.00	£3174.00 - Cuckoo Meadow Pre-school
Lettings - Others (private hire)			518.75	757.50	507.50	743.25	1,818.75	953.00	1,381.50	71.25	977.00	700.00	277.00	£40.00 in total this month for the car park
Lettings - Danceclub / Puddleducks / Drama / WI	3,582.89	3,061.45	1,853.50	2,674.00	1,256.00	2,395.50	2,002.50	2,120.25	2,629.75	1,511.00	776.61	1,300.00	-523.39	£72.00 - Gardening Club; £150.00 - Puddleducks; £108.00 - Core training ; £72.00 - WI; £204.00 - Dancing
Hants CC - Car Park	844.80	844.80	844.80	960.00	960.00	1,000.00	1,000.00	1,000.00	1,000.00	1,080.00	1,080.00	1,000.00	80.00	
Grants - Petanque											1,184.00			
Grants - Parish Council	3,812.50	1,017.50	6,772.90	3,755.00	5,767.05	2,296.75	1,976.00	5,996.00	2,016.00	2,036.00	2,836.00	2,036.00	800.00	
Grants - Basingstoke & Deane Borough Council					712.00	0.00	0.00	0.00	2,657.00	11,334.00	17,374.00	0.00	17,374.00	
Website/Parish magazine advertising						105.00	0.00	15.00	0.00	0.00	0.00	50.00	-50.00	
Parish Council website contribution					155.51	121.18	124.18	129.90	217.80	82.80	0.00	85.00	-85.00	
Fundraising - Big Lunch	1,492.50	79.20	883.43	791.80	546.40	727.85	626.10	882.00	612.35	0.00	804.25	745.00	59.25	
Others (inc. EasyFundraising)	35.00	4.60	0.00	262.89	55.67	103.49	179.67	94.39	106.79	96.39	50.35	125.00	-74.65	£8.25 from Amazon Smile Donation
Interest	14.49	29.30	33.10	41.50	71.86	135.08	218.19	225.44	153.31	227.53	285.36	100.00	185.36	
Donations (inc. Rolling Supper)					592.00	754.00	715.00	696.01	2,935.00	5,365.00	528.21	785.00	-256.79	
<b>Total Income</b>	<b>15,672.63</b>	<b>12,754.24</b>	<b>20,586.55</b>	<b>17,244.89</b>	<b>18,884.63</b>	<b>15,934.93</b>	<b>13,780.78</b>	<b>23,196.64</b>	<b>21,468.14</b>	<b>24,579.36</b>	<b>34,317.78</b>	<b>16,106.00</b>	<b>18,211.78</b>	

**Expenditure**

Park Maintenance		2,544.30	2,723.39	720.93	853.58	4,959.51	656.99	2,345.16	4,254.00	1,793.66	1,364.40	2,000.00	-635.60	
Building Maintenance		-	315.06	2,074.33	2,782.43	317.19	352.76	1,670.30	1,616.74	3,669.53	3,573.00	1,700.00	1,873.00	
Grounds Maintenance		-	161.25	3,406.01	2,426.64	2,489.52	1,867.14	5,887.50	6,320.36	6,350.34	6,065.37	6,320.00	-254.63	
Equipment Maintenance		-	125.84	109.11	0.00	0.00	65.78	342.74	114.19	114.03	174.38	350.00	-175.62	
Booking Administration		135.00	225.00	180.00	180.00	180.00	180.00	189.48	180.00	90.00	135.00	190.00	-55.00	
Accounting		500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Tree Cutting		500.00	110.00	350.00	425.00	0.00	0.00	0.00	1,750.00	655.00	5,952.00	1,000.00	4,952.00	
Cleaning		801.56	1,187.09	1,138.56	1,127.63	1,122.09	1,597.53	2,165.39	2,110.69	1,013.33	1,387.06	1,100.00	287.06	£168.00 and £156.76 to Maxine Rolfe
Tennis Court		81.29	84.88	898.24	0.00	0.00	0.00	0.00	1,390.00	487.00	0.00	200.00	-200.00	
Pentanque Court		-	-	-	-	-	-	-	-	-	305.80			
New Equipment		-	558.94	299.15	40.47	1,772.76	5,076.33	131.81	8,307.61	249.31	1,526.30	4,000.00	-2,473.70	
Waste Management		-	303.52	543.12	549.54	580.98	612.66	624.72	668.41	290.29	251.65	500.00	-248.35	£32.09 to Basingstoke Skip Hire
Utilities - Electricity		1,622.78	1,090.30	1,502.43	1,566.12	1,176.27	927.68	1,640.28	815.79	1,055.97	692.85	1,350.00	-657.15	£117.87 to Octopus Energy
Utilities - Water		115.00	114.45	126.62	104.59	139.39	172.67	229.85	204.13	415.61	0.00	250.00	-250.00	
Insurance		1,344.85	1,246.19	1,160.11	1,210.97	1,757.72	980.98	1,020.22	1,057.98	1,098.30	1,129.75	1,100.00	29.75	
Misc - Parish Council overpayment (2012 only)		1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Misc - Village Event (The Big Lunch/AGM)		376.89	207.52	685.06	502.49	454.75	378.02	423.08	445.08	55.92	253.00	450.00	-197.00	
Planning application / New shed		117.50	10.00	335.00	1,902.17	0.00	0.00	0.00	0.00	0.00	518.50	800.00	-281.50	
Community Action Hampshire		-	66.00	134.00	14.50	14.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Website		10.00	0.00	311.02	242.37	248.37	259.80	579.60	369.60	363.60	225.60	400.00	-174.40	£150.00 to ClubNet Limited
Gifts					100.00	0.00	39.72	0.00	0.00	0.00	2.25	0.00	0.00	
PRL/PPL					177.65	163.62	163.61	132.94	290.66	0.00	132.00	290.00	-158.00	
Bank Charges						15.00	60.00	60.00	60.00	60.00	96.00	60.00	36.00	
<b>Total Expenditure</b>	<b>12,805.71</b>	<b>9,249.17</b>	<b>8,529.43</b>	<b>13,973.69</b>	<b>14,206.15</b>	<b>15,391.67</b>	<b>13,391.67</b>	<b>17,443.07</b>	<b>29,955.24</b>	<b>17,764.14</b>	<b>23,782.66</b>	<b>22,060.00</b>	<b>1,722.66</b>	
<b>Net Income</b>	<b>2,866.92</b>	<b>3,505.07</b>	<b>12,057.12</b>	<b>3,271.20</b>	<b>4,678.48</b>	<b>543.26</b>	<b>389.11</b>	<b>5,753.57</b>	<b>-8,487.10</b>	<b>6,815.22</b>	<b>10535.12</b>	<b>-5,954.00</b>	<b>16,489.12</b>	



Section A

Independent Examiner's Report

Report to the trustees/ members of

North Waltham Village Trust

On accounts for the year ended

31 December 2021

Charity no (if any)

301905

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 year ended 31 / 12 / 2021.

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 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.

Signed:

Date: 12 May 2022

Name:

Sarah Hurford-Potter

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

ACMA CGMA

**Address:**

Community Action Hampshire, Westgate Chambers, Staple Gardens,
Winchester, Hampshire, SO23 8SR

**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.**

N/A