

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

**Income and expenditure account for the year ended 31 March 2026**

	Notes	2026 £	2025 £
<b>Income</b>			
Hire of hall	2	21,150	20,195
Fete		6,931	4,807
Other fund raising events		3,181	1,700
Interest		2,036	1,487
Sundry		286	-
		<hr/>	<hr/>
		33,584	28,189
		<hr/>	<hr/>
<b>Expenditure</b>			
Cleaning and materials		3,679	3,644
Maintenance and renewals		5,007	5,640
Electricity		4,923	4,013
Water rates		131	152
Licences and fees		180	180
Insurance		1,238	988
Children's Christmas party		150	220
Donation		100	5,000
Depreciation	3	2,792	723
Sundry		948	529
		<hr/>	<hr/>
		19,148	21,089
		<hr/>	<hr/>
<b>Surplus for the year</b>		14,436	7,100
		=====	=====

# BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

## Balance Sheet as at 31 March 2026

	Notes	2026 £	Restated 2025 £
<b>Fixed assets</b>			
Village Hall net cost	4	53,811	53,811
Other assets	3	10,443	13,235
		<hr/>	<hr/>
<b>Total fixed assets</b>		64,254	67,046
		<hr/>	<hr/>
<b>Current assets</b>			
Cash at bank	5	9,357	57,271
Deposit funds	6	65,000	-
Debtors	7	546	622
<b>Current liabilities</b>			
Creditors	8	(735)	(953)
		<hr/>	<hr/>
<b>Net current assets</b>		74,168	56,940
		<hr/>	<hr/>
<b>Total assets</b>		138,422	123,986
		=====	=====
 <b>Financed by</b>			
General fund		123,986	116,886
Surplus for the year		14,436	7,100
		<hr/>	<hr/>
		138,422	123,986
		=====	=====

# BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

## Notes to the Accounts - 31 March 2026

### 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

	2026 £	2025 £
General hire	5,335	6,517
Regular hire	15,815	13,678
	—————	—————
	21,150	20,195
	=====	=====

# BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

## Notes to the Accounts - 31 March 2026 (continued)

### 3 Depreciation

	Cinema projector £	Fence £	Total £
Cost			
Cost as at 1/4/25	10,852	3,106	13,958
Additions during the year	-	-	-
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Cost as at 1/4/25	10,852	3,106	13,958
Depreciation			
Accumulated depreciation at 1/4/25	723	-	723
Depreciation for the year	2,171	621	2,792
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Accumulated depreciation at 31/3/26	2,894	621	3,515
Net book value			
As at 31/3/26	7,958	2,485	10,443
	=====	=====	=====
As at 31/3/25	10,129	3,106	13,235
	=====	=====	=====

Both assets are being depreciated over a five year period.

### 4 Restatement of prior year

The comparative financial figures have been restated to conform with the change in the presentation of the accounts in the current financial year where the grants for building the Village Hall have been set against its cost.

The effect of this change is:

	2026 £	2025 £
Village Hall at cost – before restatement	152,311	152,311
Less: Grants	(98,500)	(98,500)
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Village Hall net cost - after restatement	53,811	53,811
	=====	=====

This change has no effect on the income and expenditure account

# BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

## Notes to the Accounts - 31 March 2026 (continued)

### 5 Cash at bank

	2026 £	2025 £
Lloyds Bank – current account	9,357	12,271
Lloyds Bank – deposit account	-	45,000
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	9,357	57,271
	=====	=====

During the year the Lloyds Bank deposit funds were transferred and invested as set out in Note 6.

### 6 Deposit funds

#### (a) Fixed rate bonds

	Deposit £	Fixed rate	Term	Maturity date
Cambridge & Counties Bank	27,500	4.25%	6 months	16/7/26
Cambridge & Counties Bank	27,500	4.25%	6 months	30/7/26
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	55,000			
	=====			

#### (b) Variable rate deposit

	Deposit £	Variable rate
COIF Charities Deposit Fund	10,000	3.63%
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The variable rate shown is the average Fund yield for March 2026.

# BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE

## Notes to the Accounts - 31 March 2026 (continued)

### 7 Debtors

	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Interest	466	542
Prepayment	80	80
	<hr/>	<hr/>
	546	622
	<b>=====</b>	<b>=====</b>

Interest of £466 (2025: £542) comprises accrued interest on the fixed rate bonds and the variable rate deposit referred to in Note 6.

### 7 Creditors

Accrued charges for electricity £735 (2025: £953).

## **BISHOP'S SUTTON VILLAGE HALL MANAGEMENT COMMITTEE**

Registered Charity No 301745

### **Independent Examiner's Report to the Trustees**

I report on the accounts of the Trust for the year ended 31 March 2026, 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

21 April 2026