

Charity registration number 304285 (England and Wales)

CHINNOR VILLAGE HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

CHINNOR VILLAGE HALL

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CHINNOR VILLAGE HALL

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 OCTOBER 2025

Chinnor Village Hall is a non-profit making Charitable Trust which in the past has relied very heavily on Volunteers to ensure the safe running of the building. However in recent years it has proven more difficult to recruit volunteers and so the Committee made the decision to recruit on a self-employed basis a bookings administrator and treasurer. This has proven to be highly successful with these positions being filled. Chinnor Village Hall Trustees and Committee now contracts four self-employed people a maintenance/caretaker, a cleaner, a treasurer and a bookings administrator. These members of the team submit a monthly invoice which is double signed off by the Chairman and Secretary.

Additional projects and maintenance have been completed with part of the front wall being rebuilt, guttering cleared and health and safety barrier at the front entrance also being rebuilt. A new air conditioning system for the main hall has been installed – this has proven to be very popular however additional electricity charges will have to be monitored. A new Exterior Village Hall Sign has been fitted and all bathroom taps being replaced. We have applied for a £750 grant from Chinnor Parish Council to purchase and fit new storage cupboards in the Committee room. This will enable us to tidy away items in the Committee Room as the room is being hired out more and more and so creating an additional profit centre.

Chinnor Village Hall is growing from strength to strength adapting and developing its administrative practices for the future.



.....
C Moore
Chairman

Date: 16.04.26
.....

CHINNOR VILLAGE HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
304285

Principal Address
Church Road
Chinnor
Oxfordshire
OX39 4PQ

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The provision of a village hall for use by the inhabitants of Chinnor and the surrounding neighbourhood without distinction of political, religious, or other opinions including use for:

A). Meetings, lectures and classes;

B) Recreation and leisure-time occupations, with the object of improving the conditions of life for the inhabitants.

Activities and Achievements in support of the objects:

When planning the activities of the Charity for the year, the Trustees have considered the Commission's guidance on public benefit. In particular, when setting hire charges, the Trustees are sensitive to the needs of small not for profit groups and clubs that use the hall and for whom increases in fees are difficult to meet.

The trustees hold regular meetings to review income and expenditure, to plan the ongoing maintenance and improvement programme, and to ensure compliance with all relevant regulations.

Financial review

Chinnor Village Hall remains a vibrant, busy and popular community centre with regular hirers. We are looking forward to the future with many new fundraising events. 2024-25 has been a good financial year for Chinnor Village Hall. Financially we end the year in relatively good shape with a balance of £19,531 across our fundraising and current account.

Solar panels installed in prior years have proven to be a success. Electricity costs have increased by 50% per month but remains lower than the overall increase in rates which have near doubled over previous years, therefore solar panels were a positive investment for the future. In light of increasing prices, the research for a new energy supplier was completed and the Village Hall moved over to Octopus Energy in September 2025 and the costs are being monitored.

Continuing to look to the future, and acknowledging the growing population of Chinnor, the trustees purchase and installation of cinema equipment has begun to bring in a greater number of bookings, three successful film nights have been held by different groups raising money for charity. A grant was applied for from Chinnor Parish Council of £750.00 for new storage cupboards in the committee room. The committee room is now a clear and tidy space, which is becoming increasingly popular for hall hire. The installation of air conditioning in the main hall was met with great enthusiasm from hirers and should make the hall a more attractive venue as we move towards warmer weather.

CHINNOR VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Hire income has fallen during the year and stands at £28,876 for 2024/25 which is a 30.6% decrease on last year, where costs have remained similar year on year this explains the reduction in the bank balance. Although the Village Hall is a 'not for profit' Charity and endeavors to keep all hire charges as competitive as possible, the trustees are fully aware that it is their responsibility to continually monitor expenses and will increase hire charges if necessary to ensure the continued successful life of the Village Hall. Invoices raised during the year exceed income for the year, we will monitor and ensure prompt payment of these invoices to ensure the financial stability of the hall going forward.

The trustees feel that their investment policy of holding surplus funds on interest bearing reserve and fundraising accounts is appropriate and should be continued. In recent years, low rates of interest have resulted in minimal returns, but with interest rates now increasing, the yields on bank deposits have only fallen 10% despite the decrease in the bank balance across the year. All signatories, other than the Treasurer, Secretary and Chairman, should be removed from the bank account. Although not within the financial year, this has now been achieved.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. As at 31 October 2025, the charity had unrestricted funds carried forward of £19,531.

Structure, governance and management

The Charity is run by a Committee of Management who are the Trustees. The Committee should be made up of 5 elected members and 1 appointed member from each of the 6 local groups.

All members will stand down at the AGM but may be re-elected or re-appointed.

The Committee may co-opt up to 2 members during the year, to be effective until the next AGM. A member will cease if they are disqualified from being a charity trustee, are absent from all meetings for 12 months, or otherwise by giving one month's notice in writing.


Committee members elect the Chairman, Secretary, and Treasurer and must hold at least 2 ordinary meetings and an AGM each year. One third of members must be present to have a quorum at meetings and all votes are decided by simple majority.

New Committee Members are given a copy of the Constitution, and the latest accounts together with guidance as to the role of a charity trustee and the rules concerning public benefit.

The trustees who served during the year and up to the date of signature of the financial statements were:

S Ashdown
Z Baker
M Dingwall
F Mantle
C Millard
C Moore

The trustees' report was approved by the Board of Trustees.


C Moore
Trustee

Dated 16.04.26

CHINNOR VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHINNOR VILLAGE HALL

I report to the trustees on my examination of the financial statements of Chinnor Village Hall (the charity) for the year ended 31 October 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Rachel Porter ACA MAAT
Richardsons
30 Upper High Street
Thame
Oxfordshire
OX9 3EZ
Date:

CHINNOR VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	117	29
Charitable activities	4	29,107	41,910
Total income		29,224	41,939
Expenditure on:			
Charitable activities	5	38,178	38,366
Total expenditure		38,178	38,366
Net income/(expenditure) and movement in funds		(8,954)	3,573
Reconciliation of funds:			
Fund balances at 1 November 2024		28,485	24,912
Fund balances at 31 October 2025		19,531	28,485

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


CHINNOR VILLAGE HALL

BALANCE SHEET

AS AT 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		19,531		28,485	
Net current assets			19,531		28,485
The funds of the charity					
Unrestricted funds	11		19,531		28,485
			19,531		28,485

The financial statements were approved by the trustees on


C Moore
Trustee

CHINNOR VILLAGE HALL

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

1 Accounting policies

Charity information

Chinnor Village Hall is a charity registered in England and Wales. The principal address is Church Road, Chinnor, OXON, OX39 4PQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised on receipt.

1.5 Expenditure

Expenditure is recognised on payment.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CHINNOR VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and grants	117	29

CHINNOR VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hire of hall and facilities	28,876	41,653
Investment income	231	257
	<u>29,107</u>	<u>41,910</u>

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Building maintenance and repairs	1,855	6,745
Cleaning fees and materials	8,423	7,266
Refuse disposal	893	2,515
Utilities	7,891	6,930
Insurance	1,905	2,299
Fire and safety checks	537	900
Equipment rental	608	811
Phoenix lifts	175	168
Scam payment	-	2,000
Sound and music	-	4,345
Other charitable expenditure	294	-
	<u>22,581</u>	<u>33,979</u>
Share of support and governance costs (see note 6)		
Support	13,797	3,907
Governance	1,800	480
	<u>38,178</u>	<u>38,366</u>
Analysis by fund		
Unrestricted funds	<u>38,178</u>	<u>38,366</u>

CHINNOR VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

6 Support costs allocated to activities	2025	2024
	£	£
Administrative expenses	9,604	2,971
Telephone	848	798
Trustee insurance	-	138
Governance costs	5,145	480
	<u>15,597</u>	<u>4,387</u>
Analysed between:		
Unrestricted	<u>15,597</u>	<u>4,387</u>

7 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	480
	<u>1,800</u>	<u>480</u>

8 Trustees

No trustees received remuneration in their capacity as a trustee of the charity. Total remuneration was £0 (2024: £0). Trustee expenses reimbursed amounted to £0 (2024: £0). The arrangement is permitted under the charity's governing document and was approved by the Board of Trustees.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHINNOR VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2024	Incoming resources	Resources expended	At 31 October 2025
	£	£	£	£
General funds	28,485	29,224	(38,178)	19,531
	<u>28,485</u>	<u>29,224</u>	<u>(38,178)</u>	<u>19,531</u>
Previous year:	At 1 November 2023	Incoming resources	Resources expended	At 31 October 2024
	£	£	£	£
General funds	24,912	41,939	(38,366)	28,485
	<u>24,912</u>	<u>41,939</u>	<u>(38,366)</u>	<u>28,485</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).