Charity registration number: 1051092

DRAFT ACCOUNTS at 16.9.26

UPTON BISHOP VILLAGE HALL UB 2000

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

UPTON BISHOP VILLAGE HALL UB 2000

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

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UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES AND OTHER INFORMATION

Trustees	Clive Wilson	resigned 1 June 2025
	Pollyanna Bushell	
	Olivia Boon	
	George Pendlebury	
	Mike Tyers	
	Peter Colin George	
Registered Charity Number	1051092	
Accountants	Thorne & Co. Upper Ground Floor Overross House Ross Park Ross-on-Wye Herefordshire HR9 7US	
Principal address	Thistledown Upton Bishop Ross-on-Wye HR9 7TU	

UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31st December 2025.

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 constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1st January 2019).

Objective

The charity was established by trust deed dated 1st September 1995 following a public meeting of the Parish, in order to construct a new village hall. It is registered with the Charity commissioner, number 1051092. Since March 2024 the title of the land has been held in trust for the charity by the Official Custodian for Charities.

The principal activity of the charity was to build and maintain a village hall. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The hall is used to benefit the local community of Upton Bishop and the wider community who have found it a valuable space to hold functions, meetings and sports for all ages.

During 2025, the hall has been let out for a variety of purposes such as regular classes for all ages including Baby Sensory and Little Swallows for parents and pre-school children; Lego Club and holiday craft and activity sessions, children's cycle training. Sports have regularly taken place including keep fit, badminton, pickleball, short mat bowls, yoga, tai-chi, dance and a meeting place for walking groups. Community activities have included the church fete and Christmas Fayre, prayer groups and Sunday services during cold weather, quizzes, entertainments and social afternoons. The hall is used as a polling station and is the regular meeting place for the Parish Council and for Blood Donor sessions. There have been frequent private bookings for family and club events.

Administration

The Trust Deeds are vested with the Charity Commission as Official Custodian. The Trustees' Code of Conduct has been adopted and the forms were completed by the Trustees.
An automated on-line bookings system was set up using Hallmaster.
The Insured Trustee Liability was doubled to £500K. This applies collectively rather than individually.
Car park waiver signs were installed near the gate and at the door.
The Trustees wish to express thanks to Clive Wilson who stepped down as trustee in June and to Peter George who agreed to become a Trustee. Many thanks also to members of the Upton Bishop community, in particular Peter and Jane Fray, Andy and Lorraine Parr, who volunteer their time to ensure the maintenance and smooth running of the hall.

Maintenance

Sue Goode stepped down from the job of cleaning the hall after 6 years of loyal support. She was replaced by Monika Vidzeniene.
The hall floor was refurbished and resealed in May and lines for pickleball added.
Remote heating controls were successfully installed with more versatile settings.
The code for the keysafe at the entrance will be changed quarterly.
The hall was repainted inside and out.
Many minor repair jobs were carried out as and when.
A sycamore tree fell down adjacent to the pedestrian gate, damaging the gate and fence. Nigel Misselbrook cut the tree into logs.

UPTON BISHOP VILLAGE HALL UB 2000

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

Financial Review

The charity remains in a good financial position with sufficient funds to run and maintain the facility. The main source of income is from hiring the hall and surplus funds are invested to earn interest.

Structure, Governance and Management

The charity is controlled by its governing document, a trust deed.

Trustees

The Trustees in office in 2025 were as follows:

Clive Wilson	resigned 1 June 2025	
Pollyanna Bushell		Bookings
Olivia Boon		Secretary and PCC representative
George Pendlebury		Treasurer
Mike Tyers		Parish Council representative
Peter George	appointed 14 October 25	Maintenance

The Trustees are elected at the AGM. Two are by appointment:-
Upton Bishop Parish Council
Upton Bishop Parochial Church Council
The position of WI representative is in abeyance as the WI no longer meets in the village.

Approved by order of the Board of Trustees on
and signed on its behalf by:

G Pendlebury - Trustee

O Boon - Secretary and Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF

UPTON BISHOP VILLAGE HALL UB 2000

I report on the accounts for the year ended 31st December 2025 set out on pages 5 to 9.

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 required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 the seeking of 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
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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Samantha Andrews FCCA
Upper Ground Floor
Overross House
Ross Park
Ross-on-Wye
Herefordshire
HR9 7US

Date:

UPTON BISHOP VILLAGE HALL UB 2000

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds	31.12.25 Total Funds	31.12.24 Total Funds
Incoming Resources					
Income	3				
Donations and legacies		**220**	**-**	**220**	85
Charitable activities		**-**	**1,378**	**1,378**	1,512
Events and Activities		**18,546**	**-**	**18,546**	17,595
Investment Income					
Interest Receivable		**1,871**	**57**	**1,928**	2,175
Total Incoming Resources		**20,637**	**1,435**	**22,072**	21,367
Fund Raising	3	**-**	**620**	**620**	620
Administration	3	**16,492**	**8,164**	**24,656**	31,341
Total Resources Expended		**16,492**	**8,784**	**25,276**	31,961
Net Incoming Resources (Expenditure)		**4,145**	**(7,349)**	**(3,204)**	**(10,594)**
Transfer between Funds		**-**	**-**	**-**	-
Total Funds at 1st January 2025		**36,143**	**223,294**	**259,437**	270,031
Total Funds at 31st December 2025		**40,288**	**215,945**	**256,233**	259,437

UPTON BISHOP VILLAGE HALL UB 2000

BALANCE SHEET - 31ST DECEMBER 2025

	Note	2025	2024
Fixed Assets			
Tangible Assets	2	**186,615**	**190,885**
Current Assets			
Debtors	6	**1,443**	1,223
Stock		**-**	-
Cash at Bank and in Hand	7	**73,025**	70,970
		74,468	72,193
Creditors: amounts falling due within one year	8	**4,850**	3,641
Net Current Assets		**69,618**	68,552
Total Net Assets		**256,233**	259,437
Income funds	10		
General Funds		**40,288**	36,143
Restricted Funds		**215,945**	223,294
		256,233	259,437

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

G Pendlebury - Trustee

O Boon - Secretary and Trustee

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1 **Accounting Policies**

Basis of Accounting

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The charity is a public benefit entity as defined by FRS 102.

Fund Accounting

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

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Incoming Resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Resources Expended

All expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category.

Tangible Fixed Assets.

Assets exceeding £100 in cost are capitalised and depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Taxation

No provision is made for taxation in view of the charitable nature and object of the charity.

Reserves

As good practice, recommended by the Charity Commission, the trustees aim to maintain a level of general reserves to run and maintain the facility for the foreseeable future.

2 **Tangible Fixed Assets**

	Total
Cost	
At 1st January 2025	304,360
Additions	
At 31st December 2025	**304,360**
Depreciation	
At 1st January 2025	113,475
Charged in Period	4,270
At 31st December 2025	**117,745**
Net Book Value	
At 1st January 2025	190,885
At 31st December 2025	**186,615**

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

3 **Income from Charitable Activities**	**2025**			2024
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
Donations	**220**	-	**220**	85
Hire of Hall	**18,396**	-	**18,396**	17,505
Hire of Equipment and Breakage Income	**150**	-	**150**	90
Charitable Activities	**-**	**1,378**	**1,378**	1,512
	18,766	**1,378**	**20,144**	19,192
Interest	**1,871**	**57**	**1,928**	2,175
Total Income	**20,637**	**1,435**	**22,072**	**21,367**
Expenditure on Charitable Activities				
Fund raising	**-**	**620**	**620**	620
Administration	**16,492**	**8,164**	**24,656**	31,341
Total Expenditure	**16,492**	**8,784**	**25,276**	**31,961**
Net (Deficit) Surplus for the period	**4,145**	**(7,349)**	**(3,204)**	(10,594)

All income in the prior year was unrestricted except for 200 club £1,512, Investment income £57

4 **Trustees' Remuneration and Benefits**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year ended 31st December 2025 (2024 £nil).

Trustees expenses

There were no trustees' expenses paid for the year ended 31st December 2025 (2024 £nil).

5 **Governance costs**	**2025**	2024
Accountant's fees	1,092	1,044

UPTON BISHOP VILLAGE HALL UB 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
6	**Debtors**		
	Debtors	**609**	450
	Prepayments	**834**	773
		1,443	1,223
7	**Cash at bank and in hand**		
	Short term deposits	**61,216**	61,160
	Cash at bank and on hand	**11,809**	9,810
		73,025	70,970
8	**Creditors: amounts falling due within one year**		
	Accruals and Deferred Income	**4,850**	3,641
		4,850	3,641

9 **Contingent liabilities**

There is a quasi mortgage in place between the Church and the Millennium Hall following the sale of the old Parish Room. This quasi mortgage agreed by the Charity Commission is for a thirty five year term whereby it has free use of the hall for a maximum of 247 hours per annum.
It is now in its twenty sixth year.
The estimated financial effect is £44,178 (2024 £47,711)

10 **Movement in funds**

	As at 1.1.2025	Income	Transfer	Expenditure	As at 31.12.2025
General Funds	36,143	20,637	-	16,492	40,288
Building and Repair Fund	215,831	1,378	-	6,829	210,380
Sports and Social Fund	7,463	57	-	1,955	5,565
Total Funds	259,437	22,072	-	25,276	256,233

Movement in previous year

	As at 1.1.2024	Income	Transfer	Expenditure	As at 31.12.2024
General Funds	31,505	19,771	12,106	27,239	36,143
Building and Repair Fund	231,107	1,512	(12,106)	4,683	215,831
Sports and Social Fund	7,419	84	-	39	7,463
Total Funds	270,031	21,367	-	31,961	259,437

UPTON BISHOP VILLAGE HALL UB 2000

DETAILED EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 Unrestricted Funds	2025 Restricted Funds	Total	2024 Total
Expenses				
Administration				
Accountancy	**1,116**	**-**	**1,116**	1,068
Lottery Registration and Licences	**169**	**-**	**169**	185
Stationery and Postage	**57**	**-**	**57**	214
Commercial Insurance	**1,491**	**-**	**1,491**	1,362
Heat and Light	**3,316**	**-**	**3,316**	2,890
Telephone	**460**	**-**	**460**	454
Water	**400**	**-**	**400**	280
Repairs and Renewals	**2,174**	**4,026**	**6,200**	8,465
Field Maintenance	**747**	**-**	**747**	726
Health and Safety	**788**	**-**	**788**	5,648
Cleaning Wages	**3,989**	**-**	**3,989**	3,602
Cleaning Materials and Janitorial Supplies	**658**	**-**	**658**	1,062
Bank and Merchant fees	**166**	**53**	**219**	-
Website costs	**-**	**-**	**-**	408
Sundry Overheads	**134**	**-**	**134**	117
Subscriptions	**642**	**-**	**642**	535
Depreciation	**185**	**4,085**	**4,270**	4,325
	16,492	**8,164**	**24,656**	31,341

Repairs and Renewals

£1,920 was paid from the restricted Sports and Social Fund to strip and seal the hall floor
£2,106 was paid from the restricted Building and Repair Fund for the smart heating upgrade
£4,026