Company registration number CE013315 (England and Wales)
Charity registration number 1177242 (England and Wales)

NORMANDY VILLAGE HALL CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R Bailey	
	Ms K Bate	(Appointed 12 January 2025)
	Ms S Moss	
	Ms A Pick	
	Mr R Thomas	
	Mr A Towner	
	Mr C Weeks	
Lead Trustees	Ms R Bailey	Chair
	Mr C Weeks	Deputy Chair
	Mr A Towner	Treasurer
Charity registration	England and Wales	1177242
Principal address	Normandy Village Hall Manor Fruit Farm Glaziers Lane Normandy Surrey GU3 2DT	
Independent examiner	Julie Watts FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	
Bankers	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA	
Website	www.normandyvillagehall.org.uk	

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 August 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 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 principal objective of the Charity is to provide Village Hall facilities in Normandy for the benefit of local residents.

Public benefit

The trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit.

Activities

The Charity’s main activities for the public benefit are:

- The provision and maintenance of Normandy Village Hall which includes a Main Hall, Small Hall, Meeting Room, Clubroom (used by Guildford O Gauge Club), two kitchens and supporting facilities.
- Making the venue available for the use of local residents.
- Ensuring a range of activities provided by regular users for the benefit of local residents.
- Providing and maintaining a website with information about the Village Hall and a booking system to facilitate its use.

Fundraising

Normandy Village Hall does not carry out any regular fundraising but specific funding bids are made from time to time. No funding applications were made during the year under review.

Financial review

The financial statements are set out on pages 5 to 14 . They 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 Companies Act 2006, 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)".

Our main source of income is the hiring of the Halls to our Regular and Occasional Users. Unlike many other village halls, we had not increased our prices for many years, conscious of the impact Covid had had on many of our users, but from January 2024 we made a 5% increase. Over the year, our income from bookings was £61,991, an increase of about 0.7% on last year.

The photovoltaic panels continue to provide a very important source of funding for our maintenance programme and improvement projects although sunshine had been much reduced over this year resulting in income of £5,073 (last year £3,332).

Our biggest costs are cleaning and maintenance. Cleaning costs were very slightly lower than last year due to holiday patterns. Maintenance costs were significantly higher reflecting the continuing need for maintenance work, especially on our floors which are so important for our users. We also upgraded the Meeting Room by routing water upstairs and fitting a hospitality suite.

Reserves policy

The freehold land and buildings at Manor Fruit Farm are valued at £573,206 representing the majority of the Charity's reserves, and these are fundamental to operations. Reserves represented by property and cash totalled £684,553 with the cash element being held in three bank accounts to optimise accessibility, security and interest. The Hall Manager's Fund is cash only and is used for all normal running costs of the building and land. The Trustees' Fund which includes both property and cash, is used for longer term maintenance and development of the building and land. The Trustees aim to maintain free reserves of 9 - 12 month's normal gross expenditure which has been achieved.

The freehold land and buildings at Manor Fruit Farm are fundamental to operations and are valued at £573,206 representing the majority of the Charity's reserves. Net current assets totaled £106,505 at the year end. The Trustees aim to maintain free reserves of 6 - 12 month's normal gross expenditure which has been achieved.

Major risks

The Trustees have reviewed the major risks to which Normandy Village Hall is exposed. Systems are in place to mitigate identified risks, together with mechanisms for the Trustees to review progress and new developments.

Plans for future periods

Having achieved last year's objective of upgrading the Meeting Room with a hospitality unit with access to running water and drainage, we are now actively building awareness and usage of this facility. Those who have used it so far have been very impressed and we aim to increase our income from rental of this room. Our major fundraising project to install a lift will enhance its attractiveness still further.

Our maintenance programme will continue to be significant and we have succession plans in place with a Deputy Hall Manager working closely with the Hall Manager.

The Trustees continue to listen and respond to user feedback and will take this into account in planning future work.

Structure, governance and management

Normandy Village Hall CIO was established on 20 February 2018 in order to provide a modern governance structure for the unincorporated charity running Normandy Village Hall (Charity number 304967). The process was completed by means of a merger of the two charities at midnight on 31 August 2018 and the CIO started operating from 1 September 2018.

The Trustees are responsible for running the organisation and, with the exception of the First Trustees, may serve for up to 3 terms of 3 years. The First Trustees were appointed for exceptional first terms so that they would not all have to step down in the same year: Arthur Towner's final term will end in 2027 and Roshan Bailey's in 2028. Katie Bate was appointed as a Trustee in January 2025.

During this year the Trustees ran the organisation with support from Jon Pick as Hall Manager and from Amanda Ellis as Bookings Manager, both of whom attended and participated in meetings of the Board of Trustees. Their duties and remuneration are set out in Agreements for Provision of Services.

The Trustees considered that the Charity held sufficient reserves, having reviewed possible risks.

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

Ms R Bailey	
Ms K Bate	(Appointed 12 January 2025)
Ms S Moss	
Ms A Pick	
Mr R Thomas	
Mr A Towner	
Mr C Weeks	

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity.

All appointments and reappointments are now for 3 years.

The Trustees are responsible for running the organisation and, during this year, they were supported by Jon Pick as Hall Manager, and by Amanda Ellis as Bookings Manager both of whom attended and participated in meetings of the Board of Trustees.

Chairman's Review

Normandy Village Hall has continued to be a very popular venue, attracting bookings for a huge range of regular activities and special events for people of all ages, including baby and toddler development, education, specialist exhibitions and sales, arts and crafts, dancing and other physical activities.

Our bookings system is absolutely key to our successful operation and Amanda Ellis continues to manage it ably and efficiently using the Hallmaster system. This provides users with password protected online access to information about their bookings. It also gives us easily accessible information about bookings and eliminates unpaid bookings blocking dates that others might take up. Payments and deposit refunds are entirely made by online transfer direct to and from our bank account.

Regular maintenance has continued to be managed very ably by Hall Manager Jon Pick throughout the year. The programme of work this year included repainting of internal walls. We are very fortunate to have his eagle eye spotting repairs and maintenance issues so that they can be dealt with before they cause a problem either using his own multiple skills or bringing in suitable experts. We receive many compliments about the quality of our building and its facilities.

A major enhancement was made to the Meeting Room facilities during the year. Jon Pick extended the water supply (which previously only served the ground floor) and built a hospitality area in the Meeting Room with a sink, cupboard, fridge, urn, kettle and crockery. This has made a significant difference for people holding meetings with tea and coffee making facilities on the spot rather than having to carry water upstairs, especially with the possibility of also arranging for catering from Normandy Shop & Cafe just across the car park.

Trustee's Liability Insurance

Insurance was acquired for the Trustees against liabilities in relation to their duties.

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

SRBailey
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Ms R Bailey

Chairman

Date: 24 / 06 / 2026

NORMANDY VILLAGE HALL CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORMANDY VILLAGE HALL CIO

I report to the trustees on my examination of the financial statements of Normandy Village Hall CIO (the charity) for the year ended 31 August 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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

JDWatts.

Julie Watts FCCA ACA
James Todd and Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Date: 24 / 06 / 2026

NORMANDY VILLAGE HALL CIO

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	80	735
Charitable activities	**4**	66,991	60,818
Investments	**5**	4,567	3,876
Total income		71,638	65,429
Expenditure on:			
Charitable activities	**6**	109,026	90,011
Total expenditure		109,026	90,011
Net expenditure and movement in funds		(37,388)	(24,582)
Reconciliation of funds:			
Fund balances at 1 September 2024		721,941	746,523
Fund balances at 31 August 2025		684,553	721,941

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

NORMANDY VILLAGE HALL CIO

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		578,048		593,962
Current assets					
Debtors	**13**	9,197		2,003	
Cash at bank and in hand		112,145		141,770	
		121,342		143,773	
Creditors: amounts falling due within one year	**14**	(14,837)		(15,794)	
Net current assets			106,505		127,979
Total assets less current liabilities			684,553		721,941
The funds of the charity					
Unrestricted funds	**16**		684,553		721,941
			684,553		721,941

The financial statements were approved by the trustees on 24 / 06 / 2026

SRBailey

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Ms R Bailey

Chairman

1 Accounting policies

Charity information

Normandy Village Hall CIO is a Charitable Incorporated Organisation governed by a constitution dated 20 February 2018. It is registered with the Charities Commission under charity number 1177242. The registered office is the Manor Fruit Farm, Glaziers Lane, Normandy, Surrey GU3 2DT.

The CIO was set up to take over the assets and activities of the previously unincorporated charity from 1 September 2018. That charity was previously registered with the Charity Commission under charity number 304967 under the name of Normandy Village Hall, and was governed by trustees.

1.1 Basis of preparation

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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line
Plant and equipment	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 gifts	80	129
Grants	-	606
	80	735

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Charitable rental income	61,918	57,486
Feed in tariff	5,073	3,332
	66,991	60,818

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,567	3,876

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation and impairment	15,914	16,752
Rates and water	2,983	4,335
Gas and electricity	10,196	13,078
Insurance	2,342	1,933
Cleaning	18,920	20,047
Repairs and maintenance	50,050	26,985
Telephone	670	636
Postage and stationery	79	26
Bank charges	60	306
IT running costs	1,028	-
	102,242	84,098
Share of support and governance costs (see note 7)		
Governance	6,784	5,913
	109,026	90,011
Analysis by fund		
Unrestricted funds	109,026	90,011

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	6,784	5,913
Analysed between:		
Charitable activities	6,784	5,913

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	810	773
Depreciation of owned tangible fixed assets	15,914	16,752

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except as set out in note 17.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 September 2024	666,517	18,334	684,851
At 31 August 2025	666,517	18,334	684,851
Depreciation and impairment			
At 1 September 2024	79,980	10,909	90,889
Depreciation charged in the year	13,331	2,583	15,914
At 31 August 2025	93,311	13,492	106,803
Carrying amount			
At 31 August 2025	573,206	4,842	578,048
At 31 August 2024	586,537	7,425	593,962

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	5,346	-
Other debtors	512	-
Prepayments and accrued income	3,339	2,003
	9,197	2,003

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	15	3,708	-
Payments received on account		2,496	5,482
Trade creditors		2,559	-
Accruals		6,074	10,312
		14,837	15,794

15 Deferred income

	2025	2024
	£	£
Other deferred income	3,708	-

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	3,708	-

	2025	2024
	£	£
Movements in the year:		
Deferred income at 1 September 2024	-	-
Resources deferred in the year	3,708	-
Deferred income at 31 August 2025	3,708	-

16 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 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	721,941	71,638	(109,026)	684,553

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	746,523	65,429	(90,011)	721,941

17 Related party transactions

There is an Agreement for the Provision of Services between Jon Pick as Hall Manager and Normandy Village Hall CIO. Amanda Pick (spouse) is a Trustee but she receives no remuneration and has claimed no expenses. Amanda also runs Gym Jams Nursery which rents the hall.