

Report to the trustees/members of  
**Witcombe and Bentham Village Hall**  
on accounts for the year ended December 31, 2025  
set out on pages 2 to 6

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

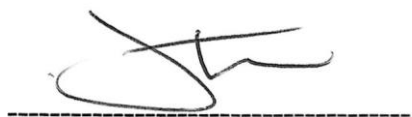
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 I do not express an audit opinion on the view given by the accounts.

**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 41 of the Act; and  
o to prepare accounts which accord with the accounting records and to comply with the  
accounting requirements of the Act 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.

Signed by: JONATHAN FRAWIN ACMA



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# **The Witcombe and Bentham Village Hall**

**Registered Charity No.1154722**

**Financial Statements**

**For the Year Ended 31 December 2025**

# Witcombe and Bentham Village Hall

## Statement of Financial Activities

Year ended 31 December 2025

<b>Unrestricted Funds</b>	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Incoming Resources</b>			
Grant Income		15296	0
Donations, including Gift Aid		0	0
Non-charitable trading – bar income	10	3508	5252
Hiring charges			
Regular Users		10340	10180
- Casual Users		9570	10553
Electricity Sales		1168	0
Damage deposits withheld		255	170
Deposit Interest		1627	933
		-----	-----
<b>Total Incoming Resources</b>		<b>41764</b>	<b>27088</b>
		=====	=====
<b>Expenditure</b>			
Bar consumption		1342	1729
Bar wages		1048	1088
Credit Card Commission		42	50
Water		661	400
Electricity		2448	4026
Phone		168	150
Repairs & maintenance		887	2588
Servicing Fees		281	377
Cleaning		1803	1960
Purchase of minor equipment		475	91
Licensing fees		460	532
Insurance		1550	1476
Custodian's fee		3050	2400
Hall Booking Service		253	253
Sundry expenses		397	736
Broadband		479	349
Mowing		91	262
Defibrillator Contribution		415	0
Website		269	833
Shortfall on 2023 Debtors		0	30
Depreciation	7	3801	2223
		-----	-----
<b>Total Expenditure</b>		<b>20120</b>	<b>21553</b>
		=====	=====
<b>Net Income/(Outgoing) Resources</b>		<b>21844</b>	<b>5535</b>
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
<b>Net movement in funds</b>		<b>21844</b>	<b>5535</b>
Fund balances brought forward		359513	353977
<b>Fund balances carried forward</b>		<b>381257</b>	<b>359513</b>

# Witcombe and Bentham Village Hall

## Balance Sheet at 31 December 2025

Unrestricted Funds	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Intangible assets		0	0
Tangible assets	7	313224	299030
Investments		0	0
		-----	-----
<b>Total fixed assets</b>		<b>313224</b>	<b>301253</b>
<b>Current assets</b>			
Stocks and work in progress	1	582	605
Debtors	8	665	728
Prepayments	8	0	100
Short term investments and deposits		50000	30000
Cash at bank and in hand		19606	31750
		-----	-----
<b>Total Current assets</b>		<b>70853</b>	<b>63183</b>
Short term creditors	9	2720	2700
		-----	-----
<b>Net current assets/(liabilities)</b>		<b>68133</b>	<b>60483</b>
		-----	-----
<b>Total assets less current liabilities</b>		<b>381357</b>	<b>359513</b>
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
<b>Net assets</b>		<b>384077</b>	<b>359513</b>
		=====	=====
Funds brought forward		359513	353978
Net movement in funds in year		21844	5535
		-----	-----
<b>Total funds</b>		<b>381357</b>	<b>359513</b>
		=====	=====
Signed by: ...Robin Danielli.....			

On behalf of all the Trustees

Dated:

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## Notes to the Accounts at 31 December 2025

### **1) Accounting policies and financial year end**

**Basis of accounting:** These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

### **2) Trustees**

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

### **3) Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Examination fee paid	0	0

### **4) Endowment or other restricted funds**

The charity has no endowment or other restricted funds.

### **5) Investment assets**

The charity has no investment assets.

### **6) Paid employees**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total emoluments of employees	3050	2400
Average number of employees	1	1

# Witcombe and Bentham Village Hall

## Notes to the Accounts at 31 December 2025

### 7) Tangible Fixed Assets

#### Depreciation Policy

The Property Improvements section of this Note refers entirely to the Village Hall building. Since the building is in a good structural state, and is insured for £1135000, the Trustees have decided that no further depreciation is required after 1992.

	F'hold Land & Build £	Property Improv't £	Furn & Equip £	Solar Panels £	Play Equip £	Total £
Asset Cost b/f	26561	390267	73713	0	28022	<b>518563</b>
Additions	0			17995	0	<b>17995</b>
<b>As at December 31 2025</b>	26561	390267	73713	17995	28022	<b>536558</b>
Accumulated Depreciation b/f	0	137808	67493	0	14232	<b>219533</b>
Charge for the Year	0	0	622	1800	1379	<b>3801</b>
<b>As at December 31 2025</b>	0	137808	68115	180010% Str Line	1561110% Red Bal	<b>223334</b>
Depreciation Rate	0%	0%	10% Red Bal			
<b>Net Book Value at Dec 31 2025</b>	26561	252459	5598	16195	12411	<b>313224</b>

## Witcombe and Bentham Village Hall

### Notes to the Accounts at 31 December 2025

#### 8) Debtors and prepayments

	2025	2024
	£	£
Amounts falling due within one year:	665	728
Other debtors	0	0
Prepayments	0	100
	<b>665</b>	<b>828</b>

#### 9) Creditors and accruals

	2025	2024
	£	£
Amounts falling due within one year:	2720	2700
Other creditors	0	0
	<b>2720</b>	<b>2700</b>

#### 10) Additional matters

##### Non-charitable trading – Bar account

	2025	2024
	£	£
Turnover	3508	5252
Opening stock / Stock transferred in	605	780
Add purchases	<u>1319</u>	1554
	1924	2334
Less stock carried forward	582	605
Consumption	<b><u>1342</u></b>	<b><u>1729</u></b>
<b>Gross profit (loss)</b>	<b>2166</b>	<b>3523</b>
Overheads:		
Wages	1048	1088
Other overheads – 30% of total	<u>5722</u>	6087
<b>Net profit/(loss)</b>	<b><u>(4604)</u></b>	

The above figures do not include any value for the notional cost of volunteers, who attend the hall during deliveries and who deal with ordering, stocktaking, bookkeeping and banking. The trustees are of the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur losses.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes for the current or previous accounting periods and that no definitive written dispensation is necessary in this case.





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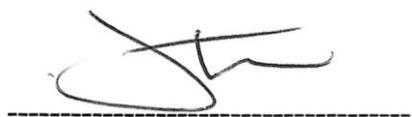
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