

WEAVING STREET VILLAGE HALL (CIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
Charity registration number 1166784

WEAVING STREET VILLAGE HALL (CIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M J Cope
Mrs L J Cope
Mrs D M Butler
Mr P Whittall

Charity number (England and Wales)

1166784

Accountants

J.A.D. Associates Ltd
4 Bloors Lane
Rainham
Kent
ME8 7EG

WEAVING STREET VILLAGE HALL (CIO)

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WEAVING STREET VILLAGE HALL (CIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 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 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 objects of the Charity is to establish and run a village hall and to promote for the benefit of the inhabitants of Weaving Street and the neighbourhood ("area of benefit") without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year the Charity has continued to carry out its objectives.

Financial review

The trustees in general intend to maintain the current level of unrestricted income funds and continue to maintain the hall to a good standard for the benefit of many local interests.

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.

Structure, governance and management

A Board of Trustees of up to 4 members meet regularly to administer the Charity.

The Charity's constitution was adopted on 27 April 2016.

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

Mr M J Cope

Mrs L J Cope

Mrs D M Butler

Ms A Taylor

(Retired 31 March 2025)

Mr P Whittal

Recruitment and appointment of trustees

Trustees are appointed annually at the Annual General Meeting.

WEAVERING STREET VILLAGE HALL (CIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

M J Cope

M J Cope (May 14, 2026 17:57:15 GMT+1)

Mr M J Cope

Trustee

Date:

WEAVING STREET VILLAGE HALL (CIO)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEAVING STREET VILLAGE HALL (CIO)

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WEAVING STREET VILLAGE HALL (CIO) FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Weaving Street Village Hall (CIO) for the year ended 31 December 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 2 September 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Weaving Street Village Hall (CIO) and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Weaving Street Village Hall (CIO) and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Weaving Street Village Hall (CIO) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Weaving Street Village Hall (CIO). You consider that Weaving Street Village Hall (CIO) is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Weaving Street Village Hall (CIO). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J.A.D. Associates Limited

J.A.D. Associates Ltd
Chartered Accountants
4 Bloors Lane
Rainham
Kent
ME8 7EG
14 May 2026

WEAVING STREET VILLAGE HALL (CIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	5,000	-
Investments	4	12,361	19,598
Total income		17,361	19,598
Expenditure on:			
Charitable activities	5	18,340	19,098
Total expenditure		18,340	19,098
Net income/(expenditure) and movement in funds		(979)	500
Reconciliation of funds:			
Fund balances at 1 January 2025		155,963	155,463
Fund balances at 31 December 2025		154,984	155,963

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

WEAVERING STREET VILLAGE HALL (CIO)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investment property	9		140,000		140,000
Current assets					
Cash at bank and in hand		15,572		16,227	
Creditors: amounts falling due within one year	10	(588)		(264)	
Net current assets			14,984		15,963
Total assets less current liabilities			154,984		155,963
The funds of the charity					
Unrestricted funds	11		154,984		155,963
			154,984		155,963

The financial statements were approved by the trustees on

M J Cope

[M J Cope \(May 14, 2026 17:57:15 GMT+1\)](#)

Mr M J Cope

Trustee

WEAVING STREET VILLAGE HALL (CIO)

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

1 Accounting policies

Charity information

Weaving Street Village Hall (CIO) is a registered charity in England and Wales and is unincorporated. The address of the principal office is Weaving Village Hall, Weaving Street, Weaving, Kent. ME14 5JP.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

WEAVING STREET VILLAGE HALL (CIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

[Property rented to a group entity is accounted for as tangible fixed assets.]

1.7 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.

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.

WEAVING STREET VILLAGE HALL (CIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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	5,000	-

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	12,288	19,490
Interest receivable	73	108
	12,361	19,598

WEAVING STREET VILLAGE HALL (CIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Expenditure on charitable activities

	Governance costs 2025 £	Governance costs 2024 £
Direct costs		
Rates and water	2,230	707
Light and heat	3,252	3,113
Repairs and maintenance	6,709	3,452
Insurance	1,537	1,501
Legal and professional	324	288
Telephone	356	716
Other office costs	43	235
Subscriptions	617	1,100
Cleaners wages and materials	3,272	7,986
	<u>18,340</u>	<u>19,098</u>
Analysis by fund		
Unrestricted funds	<u>18,340</u>	<u>19,098</u>

Governance costs

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

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

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

8 Taxation

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

WEAVING STREET VILLAGE HALL (CIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Investment property

2025
£

Fair value

At 1 January 2025 and 31 December 2025

140,000

Investment property comprises £140,000. The fair value of the investment property has been arrived at on the basis of a valuation carried out by the trustees.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2025 £	2024 £
Cost	20,792	20,792
Accumulated depreciation	-	-
Carrying amount	20,792	20,792

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	288	-
Accruals and deferred income	300	264
	588	264

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 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	155,963	17,361	(18,340)	154,984

WEAVING STREET VILLAGE HALL (CIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Unrestricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	155,463	19,598	(19,098)	155,963
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

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

Charity Accounts 311225

Final Audit Report

2026-05-14

Created:	2026-05-14
By:	Derren Colwell (derren.colwell@jadaccountants.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAADflHwJdaHgEdq4TObUCogBuxS6i8dZM-

"Charity Accounts 311225" History

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2026-05-14 - 2:44:45 PM GMT
-  Document emailed to martin.cope@uaplimited.com for signature
2026-05-14 - 2:45:20 PM GMT
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2026-05-14 - 4:53:01 PM GMT
-  Signer martin.cope@uaplimited.com entered name at signing as M J Cope
2026-05-14 - 4:57:13 PM GMT
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Signature Date: 2026-05-14 - 4:57:15 PM GMT - Time Source: server - Signature Appearance Selected: TYPE
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