

WESTCOTT VILLAGE HALL TRUST CIO

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 December 2025

Reporting charity:

Westcott Village Hall Trust CIO
Registered Charity Number of reporting charity: 1172629

Linked charity:

The Hut Westcott
Registered Charity Number of linked charity: 305136



WESTCOTT VILLAGE HALL TRUST CIO

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Legal and administrative information

Trustees	Sally Hewetson	Chairman
	Andrew Gray	Treasurer
	Dr Helen Everett	
	Deborah Lewis	
	Andrew Paul Taylor	
	Tony Winch	resigned - 05/05/2025
	Jim Broderick	
Registered Charity Numbers		
	Westcott Village Hall Trust	1172629
	The Hut Westcott	305136
Principal Address	Westcott Village Hall	
	1, Institute Road	
	Westcott Village Hall	
	Dorking RH4 3NP	
Websites	www.westcottvillagehall.com	
Examiner	Nicholas Boot F.C.A.	
	Bullimores LLP, Chartered Accountants	
	Old Printers Yard, 156 South Street	
	Dorking	
	Surrey RH4 2HF	
Bank Accounts	Westcott Village Hall Trust CIO	
	Barclays Bank	
	Current account number 23905934	
	Sort code 20-88-13	
Investment Manager	CCLA Fund Managers Ltd	
	Registered in England No. 8735639	
	Senator House	
	85 Queen Victoria St	
	London EC4V 4ET	

Trustees' Report

For the year ended 31 December 2025

The Trustees present their report and accounts for the year ended 31 December 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's rules, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities (SORP 2005), applicable UK accounting standards and the Charities Act 2011".

Brief History of the Charities

The Westcott Reading Room Trust began in 1892 with the bequest of land in Institute Road, Westcott on which was built a Reading Room and a caretaker's house. In 2017, a Charitable Incorporated Organisation – CIO – was established as the operating entity. In May 2020 the name was changed to Westcott Village Hall Trust CIO. The Hut ceased operations in 2017 and the Trust was appointed the sole corporate trustee of the charity on 6 December 2021 by the Charity Commission. On 3 May 2022 the old charitable trusts which for decades have governed the operations of the Reading Room and of The Hut were replaced by a single, modern, framework consolidated into just one charity known as Westcott Village Hall, of which Westcott Village Hall Trust CIO is the only Trustee.

Objective of the Charity

The Westcott Reading Room Trust and The Hut Westcott were established to provide and maintain two village halls for the use of the inhabitants of Westcott, Dorking and the surrounding area, without distinction of political, religious or other opinions, including use for meetings, lectures and classes and other forms of leisure-time occupation with the object of improving conditions of life of the said inhabitants.

The Trust is governed by a Board of Trustees. The board of trustees meets regularly to discuss plans, finance and fundraising. Trustees are appointed by existing trustees in General Meetings.

The board is aware of the provisions of the Charities Act 2011 concerning public benefit, the guidance published by the Charity Commission on this subject and the obligation to report in ways which they believe the charity meets the public benefit which is reflected by our charitable objective.

Review of activities and performance

See Chairman's report (page 5)

Reserves Policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level required to continue to meet the objectives of the Trust. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding or increase in its costs, they will be able to continue to meet the Trust's objectives. Consideration is given to ways in which additional funds may be raised.

Risk Factors

The trustees consider risks as part of their ongoing planning and decision making and the trustees are satisfied that systems are in place to manage such risks.

Asset cover for funds

The assets are sufficient to meet the Trust's obligations.



Sally Hewetson, Chair of the Trustees, 13 March 2026

Chairman's Report

For the year ended 31 December 2025

It has been another busy year for the Westcott Village Hall Trust (WVHT). Westcott Village Hall is well managed, it is statutory compliant and remains a functioning village hall and the centre of community life in Westcott with group events, coffee mornings, classes, parties and village meetings take place. The age of the hall and its prefabricated structure continues to present a challenge and replacing the building in the short term is our main objective.

In the meantime, the building is maintained creatively on a small budget, usually relying on one or more of the trustees to carry out any necessary repairs, ensuring that it is safe, clean and usable whilst at the same time managing to keep the hire rates reasonable. We have for some time maintained a budget of £15,000 to carry out any necessary significant repairs. The decision was taken this year to reduce this to £5,000, reflecting the decision that, as we get closer to receiving planning consent, the less likely it is that significant repairs will be required. Rather, we will endeavour to take short term measures mirroring the limited life of the building.

Financially, the gross income from users has fallen in 2025 versus the prior year, largely due to a reduction in income from regular repeat bookings. This is to be expected as the building is very tired and difficult to heat particularly in winter months. Income from other sources (car parking, donations and fundraising) has partially offset this reduction, allowing all costs to be covered, plus enable an increase of £5.6k to our retained funds during 2025. The Trust established a deposit account with CCLA for surplus operational funds in May 2025, to generate interest income while awaiting the outcome of the planning process and subsequent development project costs.

In terms of operational costs, there were increases in the annual insurance premium and the cost of cleaning and administering the Hall. The admin costs included one-off charges for the change in the name of our registered personal license holder with MVDC, and an increased MVDC rates bill. Utility costs were overall stable while HSE and Maintenance costs fell significantly, assisted by self-help solutions noted above. The annual gas boiler maintenance cost fell into Jan 2026 on this occasion. Overall, stripping out fundraising income and related fundraising donation costs, operational income of £15.1k exceeded operational costs of £12k (2024; £18k income, £16.7k costs) which equates to an improved ratio of income over costs (20% vs 7% in 2024).

Fundraising events in 2025 included a quiz night, Westfest & Westfestivity, and a very successful open garden event in June. We are very grateful for the involvement and support provided by Westcott residents, clubs, groups and charities.

Development project costs fell substantially in 2025 as the Trust awaited MVDC's determination of the planning application. The costs paid involved viability review fees to MVDC, an energy conservation statement, a refreshed BNG assessment and fees incurred by our planning consultant in engaging with MVDC planning team.

The trustees are committed to redeveloping the hall and continue to raise funds to support the project. The Development Group (DG) has focussed on the planning process. In November we received the unanimous approval of the Mole Valley Planning Committee, subject to a signed S106 legal agreement. This is on track to be completed in Q1 2026, providing full consent to implement the project. The trustees aim to place the Furlong Road site on the market as soon as all necessary consents have been received; the proceeds of which will be used to contribute to the construction of the new Village Hall. The trustees would like to express their gratitude to the DG, consisting of James Leaver, Bernd Ratzke, Helen Everett and Andy Gray. Their hard work and commitment managing the planning application and the professional team has been vital to the development process. The trustees are comfortable with the development project's particular complexities, and we remain confident that we are compliant with the Charity Acts

I would like to thank all the trustees. These roles are time consuming, require focus and simple hard work. Our objective is ensuring that Westcott continues to have a usable village hall whilst the development project for a new flexible, modern, warmer building proceeds. The trustees continue to represent a broad-cross section of our village. Tony Winch resigned from the board of trustees post the April Open Meeting and we thank him for his contribution during his term as a Trustee. Annually we invite new trustees to join our ranks and place a notice in the Village Magazine asking people to put themselves forward. We want as many people as possible from across the community to get involved and be part of this exciting time for the Village Hall.

Sally Hewetson, Chair of the Trustees, 13 March 2026



Statement of Trustees' Responsibilities

For the year ended 31 December 2025


The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the trustees and signed on their behalf by



Sally Hewetson, Chair of the Trustees, 13 March 2026

Independent examiner's report to the trustees

For the year ended 31 December 2025

I report on the accounts of the CIO for the year ended 31 December 2025, which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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 needed.

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) of the 2011 Act),
- and to state whether particular matters have come to my attention.

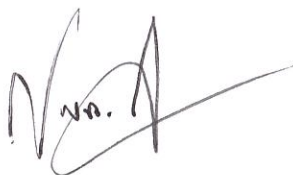
Basis of the independent examiner's statement

My examination was carried out in accordance with 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 with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from the 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

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material aspect the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act;
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



Nicholas Boot F.C.A
Bullimores LLP
Chartered Accountants
Old Printers Yard
156 South Street
Dorking
Surrey
RH4 2HF
16 March 2026

Statement of financial activities

for the year ended 31 December 2025

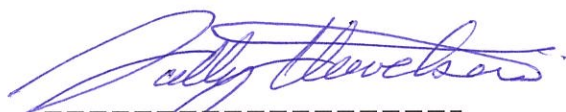
		2025		2024
		£		£
INCOME				
Hire of Village Hall				
Regular		£ 8,561	£	11,642
Casual		£ 1,825	£	2,171
	Total Hire Income	£ 10,386	£	13,813
Car Parking		£ 4,730	£	4,276
Donations		£ 2,100	£	7,391
Xmas Fair & Other fundraising		£ 9,983	£	7,041
MVDC Small business / CIL grant		£ -	£	2,600
	Total Income	£ 27,199	£	35,121
EXPENDITURE				
Westcott Village Hall - Operations				
Insurance Premium	-£	1,892	-£	1,655
Gas	-£	826	-£	598
Electricity	-£	899	-£	1,078
Water	-£	448	-£	758
Cleaning	-£	3,446	-£	2,751
Maintenance	-£	319	-£	1,165
Administration	-£	1,642	-£	764
Village Hall Website	-£	468	-£	522
Church donation	-£	988	£	-
Boiler / D/W replacement	£	-	£	-
Legal fees	£	-	-£	2,596
Independent examinations	-£	1,500	-£	1,500
Xmas Fair & other fundraising event costs	-£	1,079	-£	1,349
HSE & Fire alarm	-£	756	-£	3,008
Gas Boiler service	£	-	-£	258
The Hut, Westcott - Operations				
Insurance premium	-£	143	-£	140
Hut Bank account	£	-	£	-
Boarding Up	£	-	£	-
	Operating Costs	-£ 14,406	-£	18,140
WVHT Development Project				
Surveys				
Ecological	-£	420	-£	4,415
Highways	£	-	-£	6,164
Other	£	-	-£	1,500
Topographical	£	-	-£	4,084
Professional Fees				
Town Planning & planning application	-£	3,720	-£	37,661
Architect	£	-	-£	26,640
Viability Consultant	-£	3,270	-£	4,434
Legal	£	-	-£	6,021
	Development Project Costs	-£ 7,410	-£	90,919
	Total Costs	-£ 21,816	-£	109,059
Net income before gains/(losses) on investments	£	5,384	-£	73,938
Interest income on deposit a/c	£	415	£	-
Realised gains on disposals	£	-	£	493
Unrealised gains and (losses) on investment assets	-£	5	£	14
	Net movement in funds	£ 5,793	-£	73,431
RECONCILIATION OF FUNDS				
Total funds brought forward	£	27,985	£	101,416
Total funds carried forward	£	33,778	£	27,985

The notes on pages 10 to 12 form part of these financial statements

Balance sheet

for the year ended 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Land, Buildings & Fittings		£ -	£ -
Investments		£ 25,702	£ 294
Current Assets			
Prepayments		£ 1,768	£ 1,664
Cash at Bank		£ 6,613	£ 26,030
Cash in hand		£ 196	£ 243
Current Liabilities			
Creditors		£ 501	£ 246
Net Current Assets		£ 8,076	£ 27,691
Net Assets		<u>£ 33,778</u>	<u>£ 27,985</u>
 The funds of the trust			
Unrestricted Funds		<u>£ 33,778</u>	<u>£ 27,985</u>
Total Trust Funds		<u>£ 33,778</u>	<u>£ 27,985</u>



Sally Hewetson (Chair person)

Trustee

13 March 2026

The notes on pages 10 to 12 form part of these financial statements

Notes to the accounts

For the year ended 31 December 2025

1 BASIS OF PREPARATION

1.1 Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

2 ACCOUNTING POLICIES

2.1 Income

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">- the Trust becomes entitled to the resources;- the trustees are virtually certain they will receive the resources; and- the monetary value can be measured with sufficient reliability.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Chairman's report.
Investment income	This is included in the accounts when received.

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to pay out resources.
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2.3 Assets

Investments	Investments in COIF Charities Investment Fund - Accumulation Units are valued at market value at the year end.
Depreciation policy	Building costs since 1967: fully written off as of 31 December 2016 All other assets: 25% straight line

2.4 Linked charities

The trustees maintain separate accounting records for linked charities and ensure that the funds for each charity are applied only in accordance with each charity's separate trusts in accordance with section 130 of the Charities Act 2011. The linked charity's activities are aggregated into the Statement of Financial Activities of the Trust and shown on the balance sheet.

2.5 Taxation

The charity is exempt from taxation on its ordinary activities.

3 Trustees' Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024. Likewise, there were no trustee expenses incurred by the charity for these two years.

4 Volunteers

The charity has no employees. The charity is very grateful for the volunteers who have given up their time and expertise to administer the charity, and the renting and upkeep of the hall, and assist with the ongoing redevelopment project.

3	Fixed Assets	Land, fittings & buildings:
		£
	Net book value of land, buildings and fittings:	
	Westcott Reading Room Trust	£ -
	The Hut Westcott	£ -
	Net book value 31 December 2025	£ -

The land on which the Reading Room is built was acquired by three sisters – Maria Fuller, Julia Barclay and Emily Barclay - (Barclay Sisters) in 1874. In 1876/77 the Barclay Sisters built a Reading Room and caretaker's house (now Draycote) on the land acquired. The Reading Room was "for the recreation and benefit of the inhabitants of Westcott". On 11 March 1892 the Barclay Sisters endowed the buildings and land to a Trust called the Westcott Reading Room Trust (Registered Charity Number 311990). The present Reading Room was erected in 1967 on land that was the kitchen garden for the caretaker's house (Draycote). In 1980 Draycote was sold and the proceeds amounting to £18,675 were used to extend and improve the Reading Room facilities. Further renovations were carried out in 2004 and 2009.

In 2017 the trustees adopted the Charity Commission Charitable Incorporated Organisation (CIO) model as the operating entity for the land and buildings owned by the Westcott Reading Room Trust. This constitution was approved by the Charity Commission on 19 April 2017 and has been entered onto the Register of Charities with the Registered Charity Number of 1172629. As a result, all the assets and liabilities of the Westcott Reading Room Trust (Registered Charity Number 311990) were transferred to the CIO during 2017. However, the beneficial ownership of the Reading Room land which is permanent endowment created in 1892 remains with the Westcott Reading Room Trust (Registered Charity Number 311990). Under a Charity Commission Scheme dated 19 November 2020, the Trust was formally appointed as the sole corporate trustee of the Westcott Reading Room Trust (Registered Charity Number 311990) and the individual trustees retired as trustees.

The Hut Westcott charity is governed by a constitution dated 20 February 1959 following a bequest of land in Furlong Road, Westcott between Edsall Hunt and three others of the first part and Robert Edward Barclay and three others of the second part. The Hut ceased operations in 2017 and the Trust was appointed the sole corporate trustee of the charity on 6 December 2021 by the Charity Commission.

Notes to the accounts

for the year ended 31 December 2025

Note		Price/unit £	Unit	Value £
4	Investment Assets			
	Carrying (cost) value at 1 January 2025	£ 260.62	1.1256	£ 293.35
	sale of units			£ -
	sale of units			£ -
	sale of units			£ -
			0.00	
	Add: net gain/(loss) on revaluation	£ (5.08)	1.13	£ (5.72)
	Carrying (market) value at 31 December 2025			<u>£ 287.6</u>
	Analysis of Investments as at 31 Dec 2025			
		Market price at 31/12/25	Total units	Market value at 31/12/25
	COIF Charities InvFund - Accumulation Units	£		£
	A/C 515570001R / CO3063201	£ 255.53	1.13	£ 288
	A/C 515570002R / CO3063202	£ 255.53	0	£ -
			Total	<u>£ 287.6</u>
	Deposit A/C CO1009230-001			<u>£ 25,415</u>
5	Prepayments		2025 £	2024 £
	2026 Insurance fee less 2x hall booking prepayment	£ 1,768	£	2,147
	Prepayments	<u>£ 1,768</u>	<u>£</u>	<u>2,147</u>
6	Creditors and accruals		2025 £	2024 £
	sum of december gas & electricity, 1 x maint, 1 x cleaning	-£ 501	£	3,010
	Accruals and deferred income	<u>-£ 501</u>	<u>£</u>	<u>3,010</u>