

Charity Registration Number : 1173436
Company Registration Number : 09975230

DALECOTE HOUSE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

DALECOTE HOUSE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 30 JUNE 2025

Directors	A J Searle P Fernandez-Montes C Ingram
Secretary	W P Watson
Charity Number	1173436
Company Number	99752350
Principal Address	165 Warwick Road Coventry CV3 6AU
Registered Office	165 Warwick Road Coventry CV3 6AU
Independent Examiners	G R Associates Calle Naranjo 1 El Pinar de Campoverde 03191 Pilar de la Horadada Comunidad Valenciana Spain
Bankers	HSBC 126 Parade Leamington Spa Warwickshire CV32 4AJ

DALECOTE HOUSE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees Report	1-4
Independent Examination	5
Statement of Financial Activities	6
Statement of Financial Position	7
Brief profit and loss account for Dalecote Events Ltd	8
Notes to the Accounts	9-14

DALECOTE HOUSE LIMITED

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their report together with the accounts of the Charity for the year ended 30 June 2025.

The accounts have been prepared on agreed accounting policies and comply with the Charity's Trust Deed, applicable law and the requirements of the Statement of Recommended Practice 'Accounting and reporting by Charities' issued in March 2005.

Structure, governance and management

Dalecote House Limited is a company limited by guarantee and is a registered charity, governed by its Memorandum and Articles of Association.

The Trustees, (*who are also the directors for the purpose of company law) who served during the year were:

G A Logue

A J Searle *

J A Rook

B Calcott

H Davoudian

P Fernandez-Montes *

S Warner

S Phillips

C Ingram *

All new Trustees are given an induction meeting explaining their roles as Trustees. All Trustees are encouraged to attend relevant update and training courses.

Overall responsibility and control rest with the Board of Trustees of the charitable company. The Board meets every six months to determine policies.

Risk policy

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate any exposure to major risks.

Objectives and activities

- a) To advance the education of the public in the principles of Freemasonry, in particular, but not exclusively, by the establishment and maintenance of a Masonic Heritage Centre for Coventry.
- b) To provide grants and facilities to advance such local charitable purposes (according to the Law of England and Wales) as the directors see fit from time to time.

DALECOTE HOUSE LIMITED

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievement and Progress towards charitable objectives

The last year has seen a slight increase in activity following the previous year's gradual reopening of the building after the Covid pandemic. We note that caution still remains, particularly amongst the older members of society, to meet in large numbers or in close proximity to each other. We do note, however, that the continued improvement in the buildings appearance and visual impression is beginning to create increased usage of the building. Utility costs for heating the Victorian (c.1878) building remain a cause for concern for the Trustees. The Trustees have, therefore, maintained an approach that the utility costs be fixed wherever possible to allow more rational forecasting and budgeting. At the beginning of the previous financial year the original lessee of the majority of the building chose not to renew the lease. Operational control and management of the building reverted to Dalecote House Ltd via Dalecote Events Ltd (DEL) which is now a wholly owned subsidiary of Dalecote House Ltd. In that context during the year there has been a focus on building and maintaining revenue sources from hire of the building, encouraging use of the bar and dining facilities, and exploiting opportunities for renting the car park during work hours. This objective continues to be a major focus of activity. The other leaseholder of small parts of the building, Heritage 165 Ltd, has renewed their lease for another five years which guarantees a modest revenue stream going forward.

Objective 1)

The library and museum for Freemasonry in Coventry contains items that are pertinent to Coventry and its wider area from the former Warwickshire Provincial Museum and Library. A substantial part of the library and museum is now housed in a downstairs room, with artefacts now contained in display cabinets. This has proven very useful to both masonic and non-mason visitors of the cultural heritage of the building and Coventry and surrounding areas.

To promote the museum and library, and the house itself, Heritage Open Days in September 2025 proved successful with more visitors than the previous year. This was helped, in part, with the continued development of a website providing updated information on the background and information on Freemasonry in Coventry. Development of the website will be continued during 2025/26 to aid visibility of the Charity.

A goal still exists to increase the amount of documentation about the collection and make this information more widely available via, for example, social media channels, eg X (formerly Twitter) or Facebook.

Objective 2)

The Charity makes the premises available to various local charities and to the ancient Guilds of the City for meetings and furtherance of their various events. Fundraising events particularly for the annual pantomime for disabled and disadvantaged children, run by the Freemasons, have continued into their twelfth year.

DALECOTE HOUSE LIMITED

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial Review

Dalecote House Ltd (the Charity) leases the premises 'Dalecote House' on a long lease from Coventry Masonic Hall Ltd. One of the Charity's main income streams is from sub-leasing parts of the premises and managing use of the rooms for events and social functions.

Total incoming resources for the year under review amounted to £96,268 (£93,467:- 2024) including donations of £39,685. After deducting trading expenditure of £84,169 (£70,168:- 2024), the charity reports a financial gain of £12,099 (£23,299:- 2024).

Reserves Policy

The Trustees currently maintain a policy of holding at least one year's running costs in reserve. This is seen as a sensible move bearing in mind business sensitivities post COVID which are gradually decreasing. There is still a reluctance for large meetings and gatherings especially with the older members of the community. In addition, the uncertainties with future costs associated with a Victorian house still exists and a cause for careful consideration within the overall cost structure of the business. The Trustees review the reserves policy every six months to ensure its appropriateness.

Role of Volunteers

All Trustees undertake their work voluntarily.

Public Benefit

The Trustees confirm that they have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Statement of Trustee's Responsibilities

The Trustees (who are also the Directors of Dalecote House Limited for the purposes of company law) are responsible for preparing the Trustees Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

DALECOTE HOUSE LIMITED

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

In preparing these accounts, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
A J Searle – Trustee

31st October 2025.

.....
Date

DALECOTE HOUSE LIMITED

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 6 to 14.

Respective responsibilities of the Trustees and Examiner

The Trustees (and those who are also the directors of the company for the purposes of company law) 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 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
- Follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- State whether particular matters have come to my attention

Basis of Independent Examiners Report


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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. However, all paperwork has been examined in the course of the financial year and it is my opinion that these accounts represent a true and fair view of the charitable activities in the financial year ended 30 June 2025.

Independent Examiners Report

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 386 of the Companies Act 2006, and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a property understanding of the accounts to be reached, save the removal of historic balances which are no longer relevant.

Gail Griffin MAAT
G R Associates


12/11/25

DALECOTE HOUSE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income				0	0
Activities for generating funds	2	68,611		68,611	73,306
Incoming resources from charitable activities					
Grants		0		0	0
Outreach					
Other incoming resources					
Other income	3	<u>27,657</u>		<u>27,657</u>	<u>20,161</u>
TOTAL INCOMING RESOURCES		<u>96,268</u>	<u>0</u>	<u>96,268</u>	<u>93,467</u>
RESOURCES EXPENDED					
Cost of generating funds					
Trading expenditure				0	0
Cost of charitable activities					
Direct charitable costs				0	0
Support costs	4	84,169		84,169	70,168
Governance costs		<u>84,169</u>	<u>0</u>	<u>84,169</u>	<u>70,168</u>
NET INCOMING RESOURCES					
BEFORE TRANSFERS	5	12,099	0	12,099	23,299
Prior year adjustment					
TRANSFER BETWEEN FUNDS	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>12,099</u>		<u>12,099</u>	<u>23,299</u>
FUNDS BROUGHT FORWARD 1.7.24		<u>108,963*</u>		<u>108,963</u>	<u>85,618</u>
FUNDS CARRIED FORWARD 30.6.25		<u>121,062</u>	<u>0</u>	<u>121,062</u>	<u>108,917</u>

The statement of financial activities includes all gains and losses for the year. All incoming resources and resources expended derive from continuing activities.

*includes £46 from DEL opening balance

DALECOTE HOUSE LIMITED

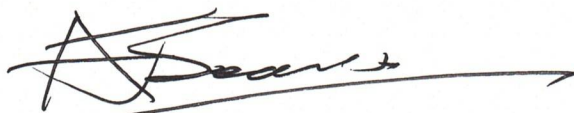
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025	2024
FIXED ASSETS			
Tangible fixed assets	8	3,327	3,991
CURRENT ASSETS			
Debtors	9	4,900	300
Cash at bank and in hand		<u>121,543</u>	<u>120,625</u>
		126,443	120,925
CREDITORS			
Amounts falling due within one year	10	<u>8,658</u>	<u>11,199</u>
NET CURRENT ASSETS	12	117,785	109,726
CREDITORS			
Amounts falling due after one year	13	<u>NIL</u>	<u>4,800</u>
NET ASSETS		121,112	108,917
FUNDS			
Unrestricted funds	12	121,062	108,917
DEL share capital		50	
Restricted funds	12	<u>0</u>	<u>0</u>
		<u>121,112</u>	<u>108,917</u>

For the financial year ended 30 June 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit of its accounts for the financial year in question in accordance with section 476 of the Companies Act 2006. The Trustees and Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on *31st October 2025* and signed on its behalf.



.....
A J Searle – Trustee

DALECOTE EVENTS LIMITED

BRIEF PROFIT AND LOSS ACCOUNT AS SUMMARISED IN ACCOUNTS

Turnover		25,457
Less cost of sales		<u>12,014</u>
Gross profit		13,443
Expenditure		
Repairs and renewals	889	
Office expenditures	55	
Wages	1,474	
Cleaning	2,091	
Accountancy allowances	150	
Events and promotions	16	
Merchandise	729	
Donations made	7,830*	
Museum and charity	33	
Bank charges	276	
Error	<u>7</u>	<u>13,550</u>
Loss for the year		(107)
Opening comprehensive income		<u>46</u>
Closing comprehensive income		(61)

- £7700 was an inter-company donation and has been removed from the face of the accounts

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. Principal accounting policies

The following policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

a. Basis of Accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements are prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

b. Depreciation

All additions greater than £500 are capitalised and brought into account in accordance with normal accounting practice. Depreciation is provided in order to write off the cost of fixed assets over their estimated useful lives at the following rates:

Fixtures, fittings and equipment	33.3% reducing balance
----------------------------------	------------------------

c. Stock

Stock is valued at the lower of cost and net realisable value.

d. Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

e. Cash Flow Statement

The company has taken advantage of the exemption provided by Financial Reporting Standard No.1 from not producing a cash flow statement on the grounds that it is a small company.

f. Resources Expended

Resources expended are recognised in the period in which they are incurred. The costs include attributable VAT where not recoverable. Costs relating directly to an activity are allocated to that activity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that relate directly to an activity and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examiners costs.

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR ENDED 30 JUNE 2025

1. Principal accounting policies continued

g. Unrestricted Funds

These funds are incoming resources receivable or generated for the objectives of the charitable company without further specified purposes and are available as general funds.

h. Restricted Funds

These are used for a specific purpose as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

i. Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Activities for generating funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Ground rent	20,000		20,000	20,000
Donations - DEL				5,900
Donations - CMH	31,000		31,000	31,000
Other donations	985		985	
Service charge	16,000		16,000	16,000
Car parking	626		626	406
Other income				-
	<u>68,611</u>	<u>0</u>	<u>68,611</u>	<u>73,306</u>

3. Other income resources

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
WMB grant received	5,114		5,114	10,500
Room hire	500		500	500
Room rent	8,600		8,600	8,600
Miscellaneous income	-		-	561
DEL income	13,443		13,443	
	<u>27,657</u>	<u>0</u>	<u>27,657</u>	<u>20,161</u>

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR ENDED 30 JUNE 2025

4. Costs of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Direct charitable costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Support costs				
Book-keeping	1,226	0	1,226	1,544
Cleaning	286	0	286	628
Computer expenses	1,067	0	1,067	1,854
Office expenses	1,436	0	1,436	320
Gas	5,633	0	5,633	14,973*
Electric	7,127	0	7,127	
Professional and legal fees	34	0	34	13
Telephone and internet	455	0	455	448
HMLR Searches	56		56	
Rates and water	1,840	0	1,840	1,778
Rent	34,000	0	34,000	31,000
Repairs & maintenance	6,974	0	6,974	3,342
Grounds maintenance	300	0	300	630
Assets purchased in year	113	0	113	402
Security	510	0	510	679
Service charges	11,000	0	11,000	5,000
Licences	180	0	180	180
Lift Maintenance	-	0	-	481
Waste and hygiene	1,244	0	1,244	1,279
Donations made	2,800	0	2,800	3,250
Bank charges	64		64	61
DEL costs – see attached	5,850**		5,850	
BBL interest	<u>311</u>	<u>0</u>	<u>311</u>	<u>311</u>
	82,506	<u>0</u>	82,506	<u>68,173</u>

5. Net incoming resources

	2025	2024
This is after charging:		
Depreciation	1,663	1,995
Provision for purchases and consumables		-

*previously listed as both gas and electricity.

** now included as consolidated account.

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR ENDED 30 JUNE 2025

6. Staff costs

	2025	2024
Salaries and social security costs	0	0
Staff expenses	0	0
Training costs	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

There were no employees during the year and, therefore, no salaries amounting to more than £60000 per annum. There were no employees in the previous year.

No Trustee or Director received remuneration or reimbursement of expenses during the year nor are accruing retirement benefits via the company defined contribution pension scheme.

7. Taxation

As a charity, Dalecote House Limited has applied for exemption from Corporation Tax on income and gains within section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

8. Tangible fixed assets

	Fixtures, fitting & equipment
Cost	
As at 1 July 2024	10,366
Additions in year	<u>999</u>
	11,365
Depreciation	
As at 1 July 2024	6,375
Charge in year	<u>1,663</u>
	<u>8,038</u>
Net book value	
At 30 June 2025	3,327
At 30 June 2024	3,991

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR ENDED 30 JUNE 2025

9. Debtors

	2025	2024
Trade debtors	300	300
Rent due from Heritage (paid 1.7.25)	<u>4,600</u>	
	<u>4,900</u>	<u>300</u>

10. Creditors due within one year

Trade creditors	3,192	6,399
BBL loan due in current year	4,800	4,800
Accruals and deferred income	-	-
	<u>7,992</u>	<u>11,199</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Current assets	126,443	0	126,443	120,925
Current liabilities	<u>8,658</u>	<u>0</u>	<u>8,658</u>	<u>11,199</u>
Net assets at 30 June 2025	<u>117,785</u>	<u>0</u>	<u>117,785</u>	<u>107,726</u>

12. Movement in funds

	At 1.7.24	Incoming resources	Outgoing resources	Adjustment	At 30.6.25
Unrestricted funds					
General funds	108,917	103,968	91,869		121,062
DEL opening balance	46				
Restricted funds					0
Total funds	<u>108,963</u>	<u>103,968</u>	<u>91,869</u>	<u>-</u>	<u>121,062</u>

13. Creditors due after more than one year

Due to the Covid-19 pandemic, the banks offered lower interest loans under the Bounce Bank Loan scheme. This was taken advantage of to support the business over at least the next five years and has been included in the accounts as a long-term creditor with the current year included in current creditors and is reflected in the bank balance.

	2025	2024
BBL	<u>-</u>	<u>4,800</u>

DALECOTE HOUSE LIMITED

NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR ENDED 30 JUNE 2025

14. Lease commitments

There are currently no lease commitments.

15. Capital and Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

16. Control

The charity is under the control of the Trustees/Directors.

17. Additional comments

An accrual was made in 2021 for the moving of the museum in the sum of £6,000. Half of this has been reversed in the previous year and the remainder of £3,000 remains in current creditors to be assessed in the current and future years.