

ST. PETER'S MEMORIAL HALL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY No.: 1175949

ST. PETER'S MEMORIAL HALL

TREASURER'S REPORT

So 2025 has gone, and to quote Elton John, we're still standing. Not only that but we are going from strength to strength, with another surplus, despite not increasing rents since 2017.

We welcomed new groups – the Bridge Club, Chair Aerobics, and Sea Scouts, along with an increase in birthday parties. There were 2 major projects during 2025, to complete the new garden/seating area, and to convert the Old Boys storage cupboards for use by other groups. The main cupboard in the main hall is now occupied by 5 different groups. There was a massive amount of clearing out to do, and we were able to sell some of it, the main stage going to a youth group in the west country.

Utilities continue to be a costly area, and we are constantly looking at ways to keep it under control, but it is an uphill battle.

All in all though, we can look forward with optimism, with 19 different groups using the hall, and the weekend birthday parties.

Gordon Eyles

CHAIRMAN'S REPORT

The highlight for me in the last year was the grand opening of the Memorial Garden to the late Queen Elizabeth 2nd . I must confess that living in an over regulated country like ours brought many delays which took our patience to the limit and I think the local planning officers as well but it was worth it in the end. Once again the team at St Peters have performed very well in keeping our hall open for the community.

Michael Wheatley-Ward

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 period. 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 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 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 constitution. The trustees 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.

Approved by the trustees of the charity on / /2026 and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST. PETER'S MEMORIAL HALL

I report to the Trustees on my examination of the accounts of St. Peter's Memorial Hall for the year ended 31st December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material 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 Memorial Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Name: Peter R Smith

ICPA (Fellow), ACPA

50 Queen Street, Ramsgate, CT11 9EE

DATE: / /2026

ST. PETER'S MEMORIAL HALL

STATEMENT OF FINANCIAL ACTIVITIES

[INCORPORATING STATEMENT OF INCOME & EXPENDITURE]

FOR THE YEAR ENDED 31ST DECEMBER 2025

| | <u>NOTE</u> | <u>UNRESTRICTED FUND</u> | <u>RESTRICTED FUND</u> | <u>£ 2025 TOTAL</u> | <u>£ 2024 TOTAL</u> |
|--|-------------|------------------------------|----------------------------|-------------------------|-------------------------|
| Activities for generating funds | | | | | |
| Rental income | | 30,140 | | 30,140 | 30,140 |
| Storage fees | 2 | 375 | | 375 | 375 |
| Investment income | 3 | 870 | | 870 | 870 |
| Grants | | 2,300 | | 2,300 | 2,300 |
| | | | | | |
| TOTAL INCOMING RESOURCES | | 33,685 | | 33,685 | 33,685 |
| | | | | | |
| <u>COST OF RAISING FUNDS:</u> | 4 | | | | |
| Rates & Water | | 857 | | 857 | 857 |
| Light & Heat | | 5,170 | | 5,170 | 5,170 |
| Insurance | | 1,205 | | 1,205 | 1,205 |
| Telephone, Postage & Stationery | | 1,276 | | 1,276 | 1,276 |
| Repairs & Maintenance | | 27,062 | | 27,062 | 27,062 |
| Cleaning | | 2,343 | | 2,343 | 2,343 |
| Booking Secretary's Honorarium | | 1,000 | | 1,000 | 1,000 |
| General Expenses & Depreciation | | 126 | | 126 | 126 |
| Licence & Subscriptions (net of refund) | | 542 | | 542 | 542 |
| | | | | | |
| Net incoming resources available for charitable application | | 39,581 | | 39,581 | 39,581 |
| | | | | | |
| <u>CHARITABLE EXPENDITURE</u> | | | | | |
| Management & Administration | 7 | 384 | | 384 | 384 |
| | | | | | |
| TOTAL RESOURCES EXPENDED | 8 | 39,965 | | 39,965 | 39,965 |
| | | | | | |
| Net movement in funds | | (6,280) | | (6,280) | (6,280) |
| Transfers between funds | | - | | - | - |
| | | | | | |
| <u>RECONCILIATION OF FUNDS</u> | | | | | |
| | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 65,229 | | 65,229 | 65,229 |
| | | | | | |
| TOTAL FUNDS CARRIED FORWARD | | 58,949 | | 58,949 | 58,949 |

ST. PETER'S MEMORIAL HALL

BALANCE SHEET AS AT 31ST DECEMBER 2025

| | | UNRESTRICTED FUNDS £ | RESTRICTED FUNDS £ | TOTAL FUNDS £ | PRIOR YEAR £ |
|--|-------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| | <u>NOTE</u> | | | | |
| <u>FIXED ASSETS</u> | | | | | |
| Tangible Assets | 9 | 8,598 | | 8,598 | 8,598 |
| | | | | | |
| TOTAL FIXED ASSETS | | 8,598 | | 8,598 | 8,598 |
| | | | | | |
| <u>CURRENT ASSETS</u> | | | | | |
| Debtors | 10 | 514 | | 514 | 514 |
| Cash at bank & in hand | 11 | 50,322 | | 50,322 | 50,322 |
| | | | | | |
| TOTAL CURRENT ASSETS | | 50,836 | | 50,836 | 50,836 |
| | | | | | |
| <u>LIABILITIES</u> | | | | | |
| Creditors: amounts falling due within one year | 12 | 485 | | 485 | 485 |
| | | | | | |
| NET CURRENT ASSETS | | 50,351 | | 50,351 | 50,351 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 58,828 | | 58,828 | 58,828 |
| | | | | | |
| NET ASSETS | | 58,949 | | 58,949 | 58,949 |
| | | | | | |
| <u>FUNDS OF THE CHARITY</u> | | | | | |
| Restricted income funds | | - | | - | - |
| Unrestricted income funds | 13 | 58,949 | | 58,949 | 58,949 |
| | | | | | |
| TOTAL CHARITY FUNDS | | 58,949 | | 58,949 | 58,949 |

The notes at pages 5 to 9 form part of these accounts

Approved by the trustees on / /2026 and signed on their behalf by:

CHAIR OF TRUSTEES

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts 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 accounts 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 with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Furniture and Equipment - 7 ½% per annum

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

| | UNRESTRICTED FUNDS | | RESTRICTED FUNDS | | TOTAL | | TOTAL |
|---------------|--------------------|---|------------------|---|--------|---|--------|
| | 2025 | £ | 2025 | £ | 2025 | £ | 2024 £ |
| Rental income | 30,140 | | | | 30,140 | | 30,140 |
| Storage fees | 375 | | | | 375 | | 375 |
| | <hr/> | | | | <hr/> | | <hr/> |
| | 30,515 | | | | 30,515 | | 30,515 |
| | <hr/> | | | | <hr/> | | <hr/> |

3. INVESTMENT INCOME

| | UNRESTRICTED FUNDS | | RESTRICTED FUNDS | | TOTAL | | TOTAL |
|--------------------------|--------------------|---|------------------|---|-------|---|--------|
| | 2025 | £ | 2025 | £ | 2025 | £ | 2024 £ |
| Bank interest receivable | 870 | | | | 870 | | 870 |
| | <hr/> | | | | <hr/> | | <hr/> |

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

| | UNRESTRICTED FUNDS | | TOTAL | | TOTAL |
|--------------|-----------------------|---|--------|---|--------|
| | 2025 | £ | 2025 | £ | 2024 £ |
| Hall costs | 39,455 | | 39,455 | | 39,455 |
| Depreciation | 126 | | 126 | | 126 |
| | 39,581 | | 39,581 | | 39,581 |

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

| | UNRESTRICTED FUNDS | | TOTAL | | TOTAL |
|---|-----------------------|---|--------|---|--------|
| | 2025 | £ | 2025 | £ | 2024 £ |
| Hall costs [including depreciation as shown in note 8] | 39,581 | | 39,581 | | 39,581 |

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | UNRESTRICTED FUNDS | | TOTAL | | TOTAL |
|---|-----------------------|---|--------|---|--------|
| | 2025 | £ | 2025 | £ | 2024 £ |
| Hall costs [including depreciation as shown in note 8] | 39,581 | | 39,581 | | 39,581 |

7. OTHER COSTS

| | UNRESTRICTED FUNDS | | TOTAL | | TOTAL |
|----------------------------|-----------------------|---|-------|---|--------|
| | 2025 | £ | 2025 | £ | 2024 £ |
| Independent examiner's fee | 384 | | 384 | | 384 |

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

8. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

| | 2025 | 2024 |
|-------------------------------|-------------|-------------|
| This is stated after charging | £ | £ |
| Depreciation | 126 | 126 |
| | <hr/> | <hr/> |

9. TANGIBLE FIXED ASSETS

| | FREEHOLD PROPERTY £ | IMPROVEMENTS TO PROPERTY £ | FURNITURE FIXTURES & FITTINGS £ | TOTAL £ |
|---|------------------------------------|---|--|--------------------|
| Cost or valuation at 1.1.25 & 31.12.25 | 7,000 | - | 17,001 | 24,001 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Depreciation at 1.1.25 | - | - | 15,403 | 15,403 |
| Charge for the year | - | - | 126 | 126 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | - | 15,403 | 15,403 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book value at 1.1.25 | 7,000 | - | 1,598 | 8,598 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book value at 31.12.25 | 7,000 | - | 1,598 | 8,598 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

The property is shown at its original cost price and has not been depreciated. The trustees consider the site to be worth a minimum of £100,000 and the current re-instatement insurance value is at least £380,000 + VAT. The insurance revaluation was recommended by Gore and Co in March 2016.

10. DEBTORS

| | £ 2025 | £ 2024 |
|-------------|---------------|---------------|
| Prepayments | 514 | 514 |
| | <hr/> | <hr/> |

11. CASH AT BANK

| £ 2025 | £ 2024 |
|---------------|---------------|
| 50,322 | 50,322 |
| <hr/> | <hr/> |

ST. PETER'S MEMORIAL HALL
NOTES TO THE ACCOUNTS (CONT)

12. CREDITORS

| | £ 2025 | £ 2024 |
|---|--------|--------|
| Deposits | 25 | 25 |
| Rental fees carried forward due to Covid-19 | - | - |
| Other Creditors | 460 | 460 |
| | <hr/> | <hr/> |
| | 485 | 485 |
| | <hr/> | <hr/> |

All creditors relate to unrestricted funds in 2024 and 2023.

13. UNRESTRICTED INCOME FUNDS

| | Balance at 1 January 2025 £ | Incoming Resources £ | Outgoing Resources £ | Balance at 31 December 2025 £ |
|---------------|-----------------------------------|----------------------------|----------------------------|-------------------------------------|
| General Funds | 58,949 | 33,685 | 39,965 | 58,949 |
| | <hr/> | | <hr/> | <hr/> |

The unrestricted funds are available to be spent for any of the purposes of the charity.