

# THE DOWNTON MEMORIAL CENTRE

England & Wales · Charity number 1183511

## Details

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**Other names** DOWNTON MEMORIAL HALL, DOWNTON MEMORIAL CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2019-05-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Long Close Barn  
Long Close  
Downton  
Salisbury  
SP5 3HG

**Phone** 01725512963

**Website** <https://downtonmemorialcentre.co.uk/>

## Activities

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**Objects:** THE PROVISION AND MAINTENANCE OF THE MEMORIAL CENTRE FOR USE OF INHABITANTS OF THE PARISH OF DOWNTON IN THE COUNTY OF WILTS AND ITS IMMEDIATE VICINITY WITHOUT DISTINCTION OF SEX OR POLITICAL OR RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR: (A) PHYSICAL AND MENTAL TRAINING AND RECREATION, AND (B) INTELLECTUAL DEVELOPMENT THROUGH THE MEDIUM OF READING AND RECREATION ROOMS LIBRARY LECTURES, CLASSES, RECREATIONS.

**Activities:** Provide the running and maintenance of the Village Hall

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£39,506	£49,102	-	-
2023-12-31	£37,242	£24,909	-	-
2022-12-31	£24,752	£18,856	-	-
2021-12-31	£18,160	£27,412	-	-
2020-12-31	£28,384	£16,148	-	-

## Trustees

Name	Role	Appointed
<b>Susan Kirsten Parsons</b>	Chair	2019-05-21
Andrew Philip Smith		2024-03-01
David Philip Mace		2019-12-05
Hilary Mace		2019-05-21
Jeremy Parsons		2019-05-21
Lesley Giles		2024-02-01

**THE DOWNTON MEMORIAL CENTRE**

England & Wales - Charity number 1183511

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# Accounts

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**The Downton Memorial Centre**  
(Registered charity, number 1183511)  
**Financial statements**  
**for the year ended 31 December 2024**

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7	Receipts & payments account
8	Statement of assets & liabilities
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**The Downton Memorial Centre  
Trustees' annual report  
for the year ended 31 December 2024**

**Full name** The Downton Memorial Centre CIO

**Organisation type** Charitable incorporated organisation

**Registered charity number** 1183511

**Principal address** Downton Memorial Hall, The Memorial Hall, The Borough,  
Downton, Salisbury, SP5 3NB

**Trustees**

Susan Kirsten Parsons, Chair  
David Philip Mace, Treasurer  
Hilary Mace, Booking Secretary  
Jeremy Parsons  
Lesley Giles  
Andrew Philip Smith

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41  
Talbot Street, Nottingham, NG1 5GL

**Governance and management**

The charity is operated under the rules of its CIO Foundation constitution adopted 21  
May 2019.

Trustees are nominated by local organisations or trustees and appointed by the  
trustees.

Initially there were 3 'first trustees' from the previous unincorporated charity  
(Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local  
organisations.

The trustees can also appoint up to 4 local residents as new trustees.

**Objectives and activities**

The provision and maintenance of the Downton Memorial Centre for use of  
inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity  
without distinction of sex or political or religious or other opinions, including use for:

- a) physical and mental training and recreation, and
- b) intellectual development through the medium of reading and recreation  
rooms library lectures, classes, recreations.

## The Downton Memorial Centre

### Summary of the main activities undertaken for the public benefit

The main activities of the Trustees are concerned with the operation of the Downton Memorial Centre to achieve the aims of the charity e.g.

- maintaining the fabric and services of the building,
- taking bookings for the hire of rooms and other facilities at the centre,
- managing the cleaning arrangements for the building,
- collecting hire fees and rent, and managing the finances of the charity,
- fundraising for items to improve the premises for the public benefit, and
- advertising in the local press, and the village website, to promote the facilities of the charity.

The activities of the charity enable its local community to have easy access to rooms with good facilities, in a safe, clean, heated environment, and at a very reasonable cost. The rooms and other facilities of the Downton Memorial Centre are hired by local residents, organisations, and other parts of the community, for a wide variety of different activities, in line with the aims of the charity, which include:

- physical exercise and development classes,
- recreational activities,
- intellectual lectures etc. and development, and
- entertainment in the form of film, theatre, musical performances and children's parties etc.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the Downton Memorial Centre, the fund-raising events and the improvements that continue to be made to its facilities.

### Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

### Summary of the main achievements during the period

The Downton Memorial Centre CIO (DMC) energy contract came to the end of its term in April 2023. At that point the DMC's gas and electricity rates became approximately two and a half times higher than on its previous contract.

In March 2023, and in anticipation of the large increase in energy costs, the Trustees reviewed the fees which it charged for its principal source of income (i.e. the room hire fees) and, after taking everything into account, raised each of the hourly room hire rates by 10% effective from May 2023 room bookings onwards.

Thanks mostly to increased occupancy rates, DMC's hire fee income continued to grow in 2024 when compared to the last few years and is currently well in excess of the pre-Covid pandemic levels of 2019, as can be seen in the table below:

	2019	2020	2021	2022	2023	2024
Hire Fees	£21,566	£10,913	£8,553	£17,955	£25,552	£31,165
% change over 2019		-49%	-60%	-17%	+18%	+45%

## **The Downton Memorial Centre**

Notable uses of the building in 2024, which also demonstrates the diversity of uses, included:

- The Robin Hood stage production, which was a very popular show, and a successful fund-raising event for the Projector & Screen Fund;
- Slimming World;
- Child Health Clinic;
- New Life Church;
- Little Buds (a weekly class for new mums);
- Ballet Tutoring
- Tai Chi
- Colour Wheel (weekly art classes)
- Pilates
- Willow Weaving
- Community Choir

### **The charity's policy on reserves**

The Trustees policy on reserves is to maintain unrestricted cash reserves which are approximately equal to:

- six month's hire fee income (£16,000), plus
- a cash reserve for emergency maintenance to the premises and facilities (£8,000), plus
- the Projector & Screen Fund (£3,425), plus
- the Flat Roof Fund (£2,000).

This makes a total of approximately £29,425. The total unrestricted reserves at the 2024 year-end stood at £31,915. This appears to be a strong financial position. However, some of these unrestricted reserves will need to be earmarked for other future maintenance work (see next section) once those works have been fully identified and quantified. This planning work started in 2024 and will continue during 2025.

### **Financial review**

The charity has two principal sources of income, namely:

- a) the hire fees charged for the use of its facilities and
- b) the pre-school rent.

The increasing level of room bookings in 2024 resulted in a healthy growth in the income from room hire fees.

Following the termination of the Downton Community Preschool's tenancy at the end of 2023, the trustees, with the active support of Wiltshire Council's Early Years team, and after taking independent professional advice on the rental market value of the premises, ran a competitive Invitation to Tender process in the first quarter of 2024. The winning candidate for the tenancy was Giant Steps, who already operate a successful nursery at The Trafalgar School in Downton. Giant Steps started operating their new preschool, at the Downton Memorial Centre, in June 2024 and are pleased with the number of children who attend the preschool.

## The Downton Memorial Centre

The hiatus between one tenant ceasing its operation and another starting up has resulted in a reduced level of rental income during 2024 compared with 2023, but the outlook for rental income in 2025 is now much more positive than it seemed possible in 2023.

As at the end of 2024 some loose ends remain to be sorted out during 2025 between Downton Community Preschool and the Downton Memorial Centre.

### Financial risks

Unexpected, unplanned maintenance costs.

The completion of the Memorial Hall Extension Project by Downton Parish Council (DPC) in late 2018 resulted in a new lease being agreed between DPC and the then Trustees of the Downton Memorial Centre CIO (DMC). In this new lease the full responsibility for maintaining the building transfers from DPC to DMC once DPC completed certain remedial works on the building, the most significant of these being the replacement of roofs and guttering. Those works have been in progress from 2019 onwards and were completed in 2024.

It is expected that the newly replaced flat roofs, as is normally the case with flat roofs, will need to be redone in about 20 years' time. The Trustees have earmarked some of the reserves for a 'Flat Roof Fund' with the intention of growing this fund each year so that sufficient funds will be available to replace the flat roofs when needed. Similarly, other maintenance items which have a significant potential cost will be identified, quantified and, where appropriate, reserves will be earmarked and grown over time to enable the Trustees to pay for such future maintenance as and when the time arises.

Signed on behalf of the charity's trustees:

Signed   
Susan Kirsten Parsons, Trustee

Date 29 October 2025

**Independent examiner's report to the trustees of  
The Downton Memorial Centre  
for the year ended 31 December 2024**

I report to the trustees on my examination of the accounts of The Downton Memorial Centre (the charity) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed



Date 30/10/2025

John O'Brien MSc, FAIA, FCIE

Employee of Community Accounting Plus

**The Downton Memorial Centre  
Receipts & payments account  
for the year ended 31 December 2024**

2023		Unrestricted	Restricted	2024
Total		Funds	Funds	Total
Funds		£	£	Funds
£		£	£	£
	<b>Receipts</b>			
778	Grants & donations	30	-	30
1656	Fundraising events	1553	-	1553
5514	Rental income	3050	-	3050
25591	Sales & hire fees	30154	-	30154
1171	Bank interest	1315	-	1315
2232	Utility, repair & maintenance recharges	3254	-	3254
100	Key deposits	25	-	25
200	Damage deposits	125	-	125
<u>37242</u>	<b>Total receipts</b>	<u>39506</u>	<u>-</u>	<u>39506</u>
	<b>Payments</b>			
45	Advertising/Promotional	45	-	45
6238	Cleaning	6258	-	6258
231	Equipment	822	-	822
763	Fundraising costs	812	-	812
726	Insurance	754	-	754
-	Key & damage deposits refunded	275	-	275
-	Legal & professional fees	2004	-	2004
50	Membership fees	50	-	50
139	Music Licence	154	-	154
216	Office & general admin expenses	312	-	312
7248	Repairs & maintenance	28751	-	28751
-	Supplies	41	-	41
8686	Utilities	7499	-	7499
567	Website	1325	-	1325
<u>24909</u>	<b>Total payments</b>	<u>49102</u>	<u>-</u>	<u>49102</u>
12333	<b>Net receipts/(payments)</b>	(9596)	-	(9596)
<u>29178</u>	Cash funds at start of this period	<u>40410</u>	<u>1101</u>	<u>41511</u>
<u>41511</u>	<b>Cash funds at end of this period</b>	<u>30814</u>	<u>1101</u>	<u>31915</u>

**The Downton Memorial Centre  
Statement of assets and liabilities  
at 31 December 2024**

2023		Note	2024
£			£
41511	<b>Cash assets</b>		
	Bank accounts		31737
-	Cash in hand		178
<u>41511</u>			<u>31915</u>
	<b>Other monetary assets</b>	<b>3</b>	
5411	Debtors		2212
856	Prepayments		1603
<u>6267</u>			<u>3815</u>
	<b>Assets retained for the charity's own use</b>		
	General equipment.		
	<b>Liabilities</b>	<b>4</b>	
(2558)	Creditors		(2698)
(775)	Advanced receipts - Sales & hire fees		(453)
(625)	Refundable deposits held		(625)
<u>(3958)</u>			<u>(3776)</u>

These financial statements are accepted on behalf of the charity by:

Signed   
David Philip Mace, Trustee

Dated 29/10/2025

**The Downton Memorial Centre  
Notes to the accounts  
for the year ended 31 December 2024**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Funds analysis**

	Opening balance	Receipts	(Payments)	Transfers	Closing balance
	£	£	£	£	£
<b>Restricted funds</b>					
Projector & Screen	1101	-	-	-	1101
	<u>1101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1101</u>
<b>Unrestricted funds</b>					
General fund	37691	38765	(48362)	(2000)	26094
Projector & Screen	2719	741	(740)	-	2720
Flat Roof fund	-	-	-	2000	2000
	<u>40410</u>	<u>39506</u>	<u>(49102)</u>	<u>-</u>	<u>30814</u>

**Projector & Screen Fund**

In 2019 the Trustees started to raise funds to enable the Downton Memorial Hall to have its own projector and screen. During the Covid pandemic, in 2020 through to 2022, it was impractical to try to run any significant fundraising events. However, several successful fund-raising events have been held by the trustees since then which this year included the popular 'Robin Hood' panto. As at the end of 2024 the Projector & Screen Fund, consisting of the total of grants received, and of the net profits made on the fund-raising events since 2019, stood at £3,820. The projector and screen is planned to be installed in 2025.

**Flat Roof Fund**

The total cost of re-felting the flat roofs in 2023/24 was approximately £36,000. As is normal with flat roofs, the current felt is expected to last for about 20 years. Funds therefore need to be set aside each year over the next 20 years to ensure, after allowing for the impact of interest and inflation, that the Downton Memorial Centre CIO has sufficient reserves to pay for the re-felting of the flat roofs when they next need doing.

## The Downton Memorial Centre

### 3. Debtors and prepayments

	£
Debtors - sale & hire fees	1854
Debtors - utilities	219
Debtors - utility, repair & maintenance recharges	42
Debtors - bank interest due	97
Prepayments - equipment	740
Prepayments - repair & maintenance	760
Prepayments - insurance	103
	<u>3815</u>

### 4. Creditors, refundable deposits and advance receipts

	£
Creditors - legal & professional fees - IE fee	528
Creditors - cleaning	455
Creditors - utilities	1715
Advance receipts - sales & hire fees	453
Refundable key & damage deposits	625
	<u>3776</u>

### 5. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO at a peppercorn rent of £10 per annum for a term of 900 years beginning on 24 June 2018.

Part of the CIO's land and buildings, which are purpose designed for early years' educational provision, have been sublet by the CIO to Giant Steps (Yexley) Limited (Company no. 07050842) with effect from 12<sup>th</sup> April 2024.

### 6. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

### 7. Related party transactions

The trustee David Mace is also a Parish Councillor, and the trustee Susan Parsons is also an Officer, at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £788.

The trustee Hilary Mace is also a committee member of the Downton Green Group. The Downton Green Group hired rooms from The Downton Memorial Centre during this period for a total amount of £44.

The trustees Susan and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £17.

## The Downton Memorial Centre

### 8. Glossary of terms

**Advance receipts:** These are amounts received by the organisation in the accounting period, for use in a future period.

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Prepayments:** These are services that the organisation has paid for in advance, but not used during the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**THE DOWNTON MEMORIAL CENTRE**

England & Wales - Charity number 1183511

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# Accounts

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**The Downton Memorial Centre**  
(Registered charity, number 1183511)  
**Financial statements**  
**for the year ended 31 December 2023**

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**The Downton Memorial Centre  
Trustees' annual report  
for the year ended 31 December 2023**

**Full name** The Downton Memorial Centre CIO

**Organisation type** Charitable incorporated organisation

**Registered charity number** 1183511

**Principal address** Downton Memorial Hall, The Memorial Hall, The Borough,  
Downton, Salisbury, SP5 3NB

**Trustees**

Susan Kirsten Barnhurst-Davies, Chair

David Philip Mace, Treasurer

Hilary Mace, Booking Secretary

Jeremy Parsons

Lesley Giles, from 01/02/2024

Andrew Philip Smith, from 01/03/2024

Christine Anne Pearce, until 02/01/2024

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41  
Talbot Street, Nottingham, NG1 5GL

**Governance and management**

The charity is operated under the rules of its CIO Foundation constitution adopted 21  
May 2019.

Trustees are nominated by local organisations or trustees and appointed by the  
trustees.

Initially there were 3 'first trustees' from the previous unincorporated charity  
(Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local  
organisations.

The trustees can also appoint up to 4 local residents as new trustees.

**Objectives and activities**

The provision and maintenance of the Downton Memorial Centre for use of  
inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity  
without distinction of sex or political or religious or other opinions, including use for:

- a) physical and mental training and recreation, and
- b) intellectual development through the medium of reading and recreation  
rooms library lectures, classes, recreations.

## **The Downton Memorial Centre**

### **Summary of the main activities undertaken for the public benefit**

The main activities of the Trustees are concerned with the operation of the Downton Memorial Centre to achieve the aims of the charity e.g.

- maintaining the fabric and services of the building,
- taking bookings for the hire of rooms and other facilities at the centre,
- managing the cleaning arrangements for the building,
- collecting hire fees and rent, and managing the finances of the charity,
- fundraising for items to improve the premises for the public benefit, and
- advertising in the local press, and the village website, to promote the facilities of the charity.

The activities of the charity enable its local community to have easy access to rooms with good facilities, in a safe, clean, heated environment, and at a very reasonable cost. The rooms and other facilities of the Downton Memorial Centre are hired by local residents, organisations, and other parts of the community, for a wide variety of different activities, in line with the aims of the charity, which include:

- physical exercise and development classes,
- recreational activities,
- intellectual lectures etc. and development, and
- entertainment in the form of film, theatre, musical performances and children's parties etc.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the Downton Memorial Centre, the fund-raising events and the improvements that continue to be made to its facilities.

### **Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

### **Summary of the main achievements during the period**

The Downton Memorial Centre CIO (DMC) was protected from the world-wide massive increase in energy prices in 2022 as it already had in place a 3-year fixed price contract for its gas and electricity supply. However, that contract came to the end of its term in April 2023. At that point the DMC's gas and electricity rates became approximately two and a half times higher than on its previous contract.

In anticipation of this large increase in energy costs the Trustees reviewed the fees which it charged for its principal source of income i.e. the room hire fees. The fees for using the old part of the building had not increased for at least 10 years. In that time, the Consumer Prices Index had increased by approximately 30%. Similarly, the fees for the meeting rooms in the new extension were still at the levels which were set when the rooms were first opened in 2018; the CPI in that time had increased by 18%. Taking everything into account, the Trustees decided to raise each of the hourly room hire rates of £10 and £15 by 10% to £11 and £16.50 respectively. This change was published in March 2023 and became effective from May 2023 room bookings onwards.

## The Downton Memorial Centre

The DMC's hire fee income continued to grow in 2023 compared to the last few years and, for the first time, exceeded the pre-Covid pandemic levels of 2019, as can be seen in the table below:

	2019	2020	2021	2022	2023	2023 <sup>1</sup> (excluding price rise)
Hire Fees	£21,566	£10,913	£8,553	£17,955	£25,552	£24,202
% change over 2019		-49%	-60%	-17%	+18%	+12%

1. The final column has been calculated by having the room hires which took place since May 2023 be notionally charged as if the price rise from May 2023 onwards had not been implemented).

The increased usage of the Downton Memorial Centre reflected the increasing confidence of people to meet in public following the Covid pandemic. Notable bookings in 2023 included:

- The Snow Queen stage production, which was a very popular show, and a successful fund-raising event for the Projector & Screen Fund;
- the return of the biennial dance show by the local dance school, The Forest School of Dance;
- the return of weekly weight loss meetings by Slimming World;
- the start of Little Buds, a weekly class for new mums; and
- due to popular demand, increasing numbers of willow weaving and quilting classes which first started in 2022.

### The charity's policy on reserves

The Trustees policy on reserves is to maintain unrestricted cash reserves equivalent to approximately six month's income (£16,000), plus a cash reserve for emergency maintenance to the premises and facilities (£8,000), plus the Projector & Screen Fund (£3,820) making approximately £28,000 in total. The total unrestricted reserves at the 2023 year-end stood at £40,410. This appears to be a strong financial position. However, some of these unrestricted reserves will need to be earmarked for potential, future maintenance work (see next section) once those works have been fully identified and quantified. This planning work will take place during 2024.

### Financial review

The charity has two principal sources of income, namely:

- a) the hire fees charged for the use of its facilities and
- b) the pre-school rent.

The increasing level of room bookings in 2023 resulted in a healthy growth in the income from room hire fees. However, there were some on-going difficulties in 2023 with the receipt of rental income.

## The Downton Memorial Centre

Following a vote at an Extraordinary General Meeting on the 26th May 2023, the Trustees of the Downton Community Preschool decided that they had no option but to permanently close the preschool from the end of the 2023 summer term. The Trustees of the Downton Memorial Centre were informed that this decision was made due to the ever-worsening financial situation of the pre-school and in light of the then national policies relevant to the early years sector. The formal, six-month notice to terminate the sublease was received on 12th June 2023 and hence the sublease ended on 12th December 2023. As at the end of 2023 some loose ends remained to be sorted out in 2024. These included:

- some invoices which were yet to be paid by the preschool;
- some overcharged utility recharges which needed to be refunded to the preschool.

During the latter half of 2023 the Trustees' attempts to find a new tenant for the early years part of the building were unsuccessful and so, at the year end, there was uncertainty over the rental income which could be achieved in 2024.

### Financial risks

Unexpected, unplanned maintenance costs.

The completion of the Memorial Hall Extension Project by Downton Parish Council (DPC) in late 2018 resulted in a new lease being agreed between DPC and the then Trustees of the Downton Memorial Centre CIO (DMC). In this new lease, the responsibility for maintaining the external aspects of the building will transfer from DPC to DMC once DPC has completed certain remedial works on the building, the most significant of these being the replacement of roofs and guttering. Those works have been in progress from 2019 onwards and are due to be completed in 2024.

It is expected that the newly replaced flat roofs, as is normally the case with flat roofs, will need to be redone in about 20 years' time. Now that the DMC is getting back to normal after the pandemic, and this is expected to continue through 2024, from the start of the 2025 financial year the Trustees will be earmarking some of the reserves for a 'Roof Maintenance Fund' and with the intention of growing this fund each year so that sufficient funds will be available to replace the flat roofs when needed. Similarly, other maintenance items which have a significant potential cost will be identified, quantified and, where appropriate, reserves will be earmarked and grown over time to enable the Trustees to pay for such future maintenance as and when the time arises.

Signed on behalf of the charity's trustees:

Signed   
Susan Kirsten Barnhurst-Davies, Trustee

Date 24.09.2024

**Independent examiner's report to the trustees of  
The Downton Memorial Centre  
for the year ended 31 December 2023**

I report to the trustees on my examination of the accounts of The Downton Memorial Centre (the charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

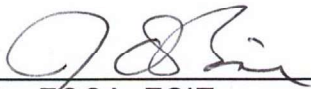
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

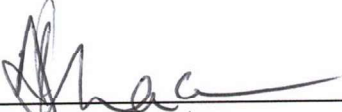
Signed  Date 30/9/24  
John O'Brien MSc, FCCA, FCIE  
Employee of Community Accounting Plus



**The Downton Memorial Centre  
Statement of assets and liabilities  
at 31 December 2023**

2022		Note	2023
£			£
	<b>Cash assets</b>		
29158	Bank accounts		41511
<u>20</u>	Cash in hand		<u>-</u>
<u>29178</u>			<u><b>41511</b></u>
	<b>Other monetary assets</b>		
3083	Debtors	4	4386
-	Prepayments		856
<u>-</u>	Overpayment		<u>1025</u>
<u>3083</u>			<u><b>6267</b></u>
	<b>Assets retained for the charity's own use</b>		
	General equipment.		
	<b>Liabilities</b>		
(1235)	Creditors	5	(2558)
(563)	Advanced receipts - Sales & hire fees		(775)
<u>-</u>	Refundable deposits held		<u>(625)</u>
<u>(1798)</u>			<u><b>(3958)</b></u>

These financial statements are accepted on behalf of the charity by:

Signed   
David Philip Mace, Trustee

Dated 24/09/2024

**The Downton Memorial Centre  
Notes to the accounts  
for the year ended 31 December 2023**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Grants & donations**

	Unrestricted	Restricted	Total
	£	£	£
Downton Parish Council	-	175	175
Friends Of Downton Diamond Jubilee Celebrations	-	601	601
Sundry donations	2	-	2
	<u>2</u>	<u>776</u>	<u>778</u>

**3. Funds analysis**

	Opening balance	Receipts (Payments)		Closing balance
	£	£	£	£
<b>Restricted funds</b>				
Projector & Screen	500	601	-	1101
Plumbing maintenance	-	175	(175)	-
	<u>500</u>	<u>776</u>	<u>(175)</u>	<u>1101</u>
<b>Unrestricted funds</b>				
General fund	26462	35963	(24734)	37691
Projector & Screen	2216	503	-	2719
	<u>28678</u>	<u>36466</u>	<u>(24734)</u>	<u>40410</u>

**Projector & Screen Fund**

In 2019 the Trustees started to raise funds to enable the Downton Memorial Hall to have its own projector and screen. During the Covid pandemic, in 2020 through to 2022, it was impractical to try to run any significant fundraising events. However, The Snow Queen stage production in January 2023, which was held as the first major fundraising event for the Projector & Screen fund since the Covid pandemic, was a great success. As at the end of 2023 the Projector & Screen Fund, consisting of the total of grants received, and of the net profits made on the fundraising events since 2019, stood at £3,820. Further fundraising events are to be held in 2024 and with the intention of implementing the new facilities by 2025.

## The Downton Memorial Centre

### 4. Debtors, prepayments and overpayments

	£
Sale & hire fees	2702
Rental income	1177
Utility recharges	276
Gas appliance recharges	78
Bank interest due	153
Prepayments - repair & maintenance	757
Prepayments - insurance	99
Overpayment - utilities refund due	1025
	<u>6267</u>

### 5. Creditors, refundable deposits and advance receipts

	£
Legal & professional fees - IE fee	504
Utility recharges overpaid	1059
Cleaning	455
Repairs & maintenance	191
Utilities	349
Advance receipts - Sales & hire fees	775
Refundable deposits	625
	<u>3958</u>

### 6. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO at a peppercorn rent of £10 per annum for a term of 900 years beginning on 24 June 2018.

Part of the CIO's land and buildings, which are purpose designed for early years educational provision, were sublet by the CIO to the Downton Community Pre-School (Charity No. 1027574) from 1<sup>st</sup> November 2018 through to 12<sup>th</sup> December 2023.

### 7. Related party transactions

The trustee David Mace is also a Parish Councillor, and the trustee Susan Barnhurst-Davies is also an Officer, at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £957.

The trustee Hilary Mace is also a committee member of the Downton Green Group. The Downton Green Group hired rooms from The Downton Memorial Centre during this period for a total amount of £40.

The trustee Jeremy Parsons is also a trustee of Downton Moot Preservation Trust. The Moot Preservation Trust hired rooms from The Downton Memorial Centre during this period for a total amount of £10.

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £41.

## The Downton Memorial Centre

### 8. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

### 9. Glossary of terms

**Advance receipts:** These are amounts received by the organisation in the accounting period, for use in a future period.

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Prepayments:** These are services that the organisation has paid for in advance, but not used during the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**THE DOWNTON MEMORIAL CENTRE**

England & Wales - Charity number 1183511

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# Accounts

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**Financial statements for the year  
ended 31 December 2022**  
(Registered charity, number 1183511)

Trustees' annual report  
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# The Downton Memorial Centre

## Trustees' annual report for the year ended 31 December 2022

**Full name** The Downton Memorial Centre

**Organisation type** Charitable Incorporated Organisation

**Registered charity number** 1183511

**Principal address** Downton Memorial Hall, The Borough,  
Downton, Salisbury, SP5 3NB

### Trustees

Name	Office	Dates acted
Susan Kirsten Barnhurst-Davies	Chairman	1 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2022
Christine Anne Pearce		1 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2022
Hilary Mace	Booking Secretary	1 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2022
Jeremy Parsons		1 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2022
David Mace	Treasurer	1 <sup>st</sup> Jan. to 31 <sup>st</sup> Dec. 2022
Lesley Giles		(Appointed 1 <sup>st</sup> Feb. 2024)
Andrew Philip Smith		(Appointed 1 <sup>st</sup> Mar. 2024)

### Independent examiner

As the charity's gross income in 2022 is below £25,000 the Trustees have opted to not have an audit or independent examination of its Annual Report and Accounts. It is expected that an independent examination will be conducted on the 2023 Annual Report and Accounts.

### Governance and management

The charity is operated under the rules of its CIO – Foundation constitution adopted 21 May 2019.

Trustees are nominated by local organisations or trustees and appointed by the trustees.

Initially there are 3 'first trustees' from the previous unincorporated charity (Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local organisations.

The trustees can also appoint up to 4 local residents as new trustees.

# **The Downton Memorial Centre**

## **Objectives and activities**

The provision and maintenance of the Downton Memorial Centre for use of inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity without distinction of sex or political or religious or other opinions, including use for:

- (a) physical and mental training and recreation, and
- (b) intellectual development through the medium of reading and recreation rooms  
library lectures, classes, recreations.

## **Summary of the main activities undertaken for the public benefit**

Activities undertaken at The Downton Memorial Centre include:

- Physical exercise and development classes and recreational activities;
- Intellectual lectures etc. and development;
- Entertainment in the form of film, theatre and musical performances and children's parties etc.

The Downton Memorial Centre is hired by local residents, organisations and other parts of the community.

The Trustees actively fundraise for items to improve the premises for the public benefit.

The Trustees ensure that the Downton Memorial Centre is kept in the public eye by advertising in the local press, and the village website, and by holding open days to promote the centre and to show potential hirers the facilities.

The Trustees enjoy a good relationship with the Downton Community Pre-School (Charity 1027574) who rent space in the new extension.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the centre, the fund-raising events and the improvements that continue to be made to the facilities at the centre.

## **Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

## The Downton Memorial Centre

### Summary of the main achievements during the period

During 2020, and much of 2021, the Downton Memorial Centre was little used due to the impact of the Covid pandemic. However, with the country gradually returning to normal life in the latter half of 2021 the usage of the Downton Memorial Centre increased substantially in 2022 and was almost back to its pre-Covid pandemic levels. The increased use of the building in 2022 resulted in the income from room hire fees, and the usage related costs (e.g. cleaning, utilities, music licence, etc.), also returning to their more usual levels.

### The charity's policy on reserves

The trustees have prudently decided to maintain cash reserves equivalent to six month's income (£12,000), together with a further cash reserve for future improvements to the premises and facilities (£8,000) making £20,000 in total. The total reserves at the year-end stood at £29,178.

### Financial review

The charity has two principal sources of income namely a) the hire fees charged for the use of its facilities and b) the pre-school rent. The charity uses this income to maintain a safe, clean, heated environment, with good facilities, for the users of The Downton Memorial Centre.

Signed on behalf of the charity's trustees:

Signed   
Susan Kirsten Barnhurst-Davies, Trustee

Date 8/08/2024

## The Downton Memorial Centre

### Receipts & payments account for the year ended 31 December 2022


2021 Total Funds £		Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
	<b>Receipts</b>				
-	Grants & Donations		1	-	1
-	Fundraising Events		230	-	230
7600	Rental Income	5	4219	-	4219
8552	Sales & Hire Fees		18085	-	18085
2	Bank Interest		177	-	177
1956	Utility Recharges		1965	-	1965
50	Key Deposits		75	-	75
<b>18160</b>	<b>Total Receipts</b>		<b>24752</b>	-	<b>24752</b>
	<b>Payments</b>				
-	Fundraising Costs		-	-	-
3480	Cleaning		5215	-	5215
-	Equipment		21	-	21
500	Grants & Donations Given		-	-	-
583	Insurance		588	-	588
-	Membership Fees		50	-	50
235	Office & General Admin Expenses		202	-	202
51	Printing, Postage & Stationery		3	-	3
-	Advertising / Promotional		45	-	45
16264	Repairs & Maintenance	6	6043	-	6043
12	Supplies		-	-	-
50	Music Licence		132	-	132
4844	Utilities		5411	-	5411
610	Website		808	-	808
708	Legal & Professional Fees		288	-	288
75	Key Deposits Refunded		50	-	50
-	Sundry Expenditure		-	-	-
<b>27412</b>	<b>Total Payments</b>		<b>18856</b>	-	<b>18856</b>
<b>(9252)</b>	<b>Net Receipts / (Payments)</b>		5896	-	5896
32534	Cash funds at start of this period		23282	-	23282
<b>23282</b>	<b>Cash funds at end of this period</b>		<b>29178</b>	-	<b>29178</b>

## The Downton Memorial Centre

### Statement of assets and liabilities at 31 December 2021

2021 £		Note	2022 £
	<b>Cash assets</b>		
23282	Bank accounts		29158
-	Cash in hand		20
<u>23282</u>			<u>29178</u>
	<b>Other monetary assets</b>		
973	Debtors	3	3083
<u>973</u>			<u>3083</u>
	<b>Assets retained for the charity's own use</b>		
	General equipment.		
	<b>Liabilities</b>		
(2025)	Creditors	4	(1235)
-	Advanced Receipts – Sales & Hire Fees		(563)
<u>(2025)</u>			<u>(1798)</u>

These financial statements are accepted on behalf of the charity by:

Signed  \_\_\_\_\_ Dated 08/08/2024

David Philip Mace, Trustee

# The Downton Memorial Centre

## Notes to the accounts for the year ended 31 December 2022

### 1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received, and cash spent will include transactions through bank accounts and cash in hand.

### 2. Fund Analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
<b>Restricted Funds</b>				
Projector & Screen	500	-	-	500
	<b>500</b>	-	-	<b>500</b>
<b>Unrestricted</b>				
General Fund	22782	24752	(18856)	28678
	<u>23282</u>	<u>24752</u>	<u>(18856)</u>	<u>29178</u>

### 3. Debtors

	£
Hire Fees	1195
Rent	1408
Utility Recharges	402
Repairs & Maintenance Recharges	78
	<u>3083</u>

### 4. Creditors

	£
Cleaning	910
Key Deposits	325
	<u>1235</u>

# The Downton Memorial Centre

## 5. Rental Income

To support its tenant, the Downton Community Pre-School, through some temporary cash flow issues in 2020, the invoicing of the rent and utility recharges from June 2020 onwards was delayed until December 2020. The outstanding payments for 2020 were then received in January 2021, so making the receipts for rent and utility recharges in 2021 unusually high.

To support its tenant through some further cash flow difficulties in 2022, the Trustees of the Downton Memorial Centre agreed to the partial deferral of rent and utility recharges payments which were due in the latter half of 2022. This resulted in the tenant owing the Downton Memorial Centre a total of £1,801 for rent and utility recharges at the end of 2022 and hence in making the receipts for rent and utility recharges in 2022 unusually low.

## 6. Repairs & Maintenance

The Repairs & Maintenance expenses in 2021 were unusually high due to an exceptional item of expenditure to upgrade the hall's electrics to modern electrical safety standards at a cost of £8,203.

The main items of Repairs & Maintenance expenditure in 2022 were:

- Fire Safety (£1,925)
  - Routine maintenance, and replacing components, of the fire alarm system, emergency lighting and fire extinguishers.
- Gas (£1,578)
  - Annual service and certification of all the gas appliances. This figure is £750 higher than usual due to the invoice for the annual service in November 2021 being paid in January 2022.
- Plumbing (£1,694)
  - Replacement of faulty taps, radiators and other components.

## 7. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO for a peppercorn rent £10 per annum for a term of 900 years beginning on 24 June 2018.

# The Downton Memorial Centre

## 8. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

## 9. Related party transactions

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £350.

The trustee David Mace is a Parish Councillor at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £1,043.

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also trustees of Downton Moot Preservation Trust. The Moot Preservation Trust hired rooms from The Downton Memorial Centre during this period for a total amount of £10.

## 10. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**THE DOWNTON MEMORIAL CENTRE**

England & Wales - Charity number 1183511

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# Accounts

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**Financial statements for the year  
ended 31 December 2021**

(Registered charity, number 1183511)

Trustees' annual report  
Receipts & payments account  
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# **The Downton Memorial Centre**

## **Trustees' annual report for the year ended 31 December 2021**

**Full name** The Downton Memorial Centre

**Organisation type** Charitable incorporated organisation

**Registered charity number** 1183511

**Principal address** Downton Memorial Hall, The Borough,  
Downton, Salisbury, SP5 3NB

### **Trustees**

Susan Kirsten Barnhurst-Davies, Chair

David Philip Mace, Treasurer

Hilary Mace, Booking Secretary

Christine Anne Pearce

Jeremy Parsons

### **Independent examiner**

As the charity's gross income is below £25,000 the Trustees have opted to not have an audit or independent examination of its Annual Report and Accounts.

### **Governance and management**

The charity is operated under the rules of its CIO – Foundation constitution adopted 21 May 2019.

Trustees are nominated by local organisations or trustees and appointed by the trustees.

Initially there are 3 'first trustees' from the previous unincorporated charity (Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local organisations.

The trustees can also appoint up to 4 local residents as new trustees.

### **Objectives and activities**

The provision and maintenance of the Downton Memorial Centre for use of inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity without distinction of sex or political or religious or other opinions, including use for:

- (a) physical and mental training and recreation, and
- (b) intellectual development through the medium of reading and recreation rooms  
library lectures, classes, recreations.

# **The Downton Memorial Centre**

## **Summary of the main activities undertaken for the public benefit**

Activities undertaken at The Downton Memorial Centre include:

- Physical exercise and development classes and recreational activities;
- Intellectual lectures etc. and development;
- Entertainment in the form of film and musical performances and children's parties etc.

The Downton Memorial Centre is hired by local residents, organisations and other parts of the community.

The Trustees actively fundraise for items to improve the premises for the public benefit.

The Trustees ensure that the Downton Memorial Centre is kept in the public eye by advertising in the local press, and the village website, and by holding open days to promote the centre and to show potential hirers the facilities.

The Trustees enjoy a good relationship with the Downton Community Pre-School (Charity 1027574) who rent space in the new extension.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the centre, the fund-raising events and the improvements that continue to be made to the facilities at the centre.

## **Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

## **Summary of the main achievements during the period**

The Covid pandemic continued to negatively impact both the usage and income of the Centre throughout 2021. Due to Covid restrictions the building was effectively closed until mid-May when a few classes were able and willing to return to the hall. Hall hire continued to increase slowly throughout the remainder of the year, though with the usual lull in the summer holidays. However, the meeting rooms in the extension had almost no bookings until the Autumn. During the latter half of the year a few classes returned from the airier space of the hall to their normal home in the extension. Other returners during the year included the Parish Council, who had been meeting remotely by videoconference throughout most of the pandemic, and the Child Health Clinic who returned with a monthly clinic instead of the pre-Covid weekly session.

## The Downton Memorial Centre

Unfortunately, due to the continuing effect of the Covid pandemic, we were not able to hold any fund-raising events in 2021 to improve the facilities of the Centre.

During those periods when the hall was not in use, the electrics were substantially upgraded to modern standards.

The Trustees continue to work hard to put the Downton Memorial Centre at the heart of the community and I believe, as Chairman, that this is being fulfilled.

As Chairman I wish to thank the users of The Downton Memorial Centre for their support and enjoyment. I also wish to thank the Trustees wholeheartedly for their drive and determination in offering a thriving community amenity fit for the 21<sup>st</sup> century.

### **The charity's policy on reserves**

The trustees have prudently decided to maintain cash reserves equivalent to six month's income (£12,000), together with a further cash reserve for future improvements to the premises and facilities (£8,000) making £20,000 in total. The total reserves at the year-end stood at £23,282.

### **Financial review**

The charity has two principal sources of income namely the hire fees charged for the use of its facilities and the pre-school rent. The charity uses this income to maintain a safe, clean, heated environment, with good facilities, for the users of The Downton Memorial Centre.

Signed on behalf of the charity's trustees:

Signed  \_\_\_\_\_  
Susan Kirsten Barnhurst-Davies, Trustee

Date 24/09/2023

## The Downton Memorial Centre

### Receipts & payments account for the year ended 31 December 2021

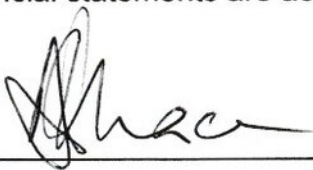
2020 Total Funds £		Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
	<b>Receipts</b>				
10625	Grants & Donations		-	-	-
5266	Fundraising Events		-	-	-
950	Rental Income	4	7600	-	7600
11053	Sales & Hire Fees		8552	-	8552
48	Bank Interest		2	-	2
367	Utility Recharges	4	1956	-	1956
75	Key Deposits		50	-	50
<b>28384</b>	<b>Total Receipts</b>		<b>18160</b>	-	<b>18160</b>
	<b>Payments</b>				
2205	Fundraising Costs		-	-	-
2142	Cleaning		3,480	-	3,480
1113	Equipment				
1374	Grants & Donations Given	5	500	-	500
567	Insurance		583	-	583
50	Membership Fees		-	-	-
92	Office & General Admin Expenses		235	-	235
9	Printing, Postage & Stationery		51	-	51
61	Promotional Event		-	-	-
4322	Repairs & Maintenance	6	16264	-	16264
139	Supplies		12	-	12
125	Music Licence		50	-	50
3797	Utilities		4844	-	4844
127	Website		610	-	610
-	Legal & Professional Fees		708	-	708
25	Key Deposits Refunded		75	-	75
-	Sundry Expenditure		-	-	-
<b>16148</b>	<b>Total Payments</b>		<b>27412</b>	-	<b>27412</b>
<b>12236</b>	<b>Net Receipts / (Payments)</b>		(9252)	-	(9252)
20298	Cash funds at start of this period		32534		32534
<b>32534</b>	<b>Cash funds at end of this period</b>		<b>23282</b>	-	<b>23282</b>

# The Downton Memorial Centre

## Statement of assets and liabilities at 31 December 2021

2020 £		Note	2021 £
	<b>Cash assets</b>		
32534	Bank accounts		23282
-	Cash in hand		-
<u>32534</u>			<u>23282</u>
	<b>Other monetary assets</b>		
4010	Debtors - Sales & hire fees		973
<u>4010</u>			<u>973</u>
	<b>Assets retained for the charity's own use</b>		
	General equipment.		
	<b>Liabilities</b>		
(1677)	Creditors	3	(2025)
(130)	Advanced receipts – Sales & hire fees		-
<u>(1807)</u>			<u>(2025)</u>

These financial statements are accepted on behalf of the charity by:

Signed 

Dated 24/09/2023

David Philip Mace, Trustee

# The Downton Memorial Centre

## Notes to the accounts for the year ended 31 December 2021

### 1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received, and cash spent will include transactions through bank accounts and cash in hand.

### 2. Fund Analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
<b>Restricted Funds</b>				
Projector & Screen	500	-	-	500
	<b>500</b>	-	-	<b>500</b>
<b>Unrestricted</b>				
General Fund	32,034	18,160	(27,412)	22,782
	<b><u>32,034</u></b>	<b><u>18,160</u></b>	<b><u>(27,412)</u></b>	<b><u>22,782</u></b>

### 3. Creditors

	£
Cleaning	455
Repairs & maintenance	750
Key deposits	325
Hire fees refunds	495
	<b><u>2025</u></b>

### 4. Rental Income

The only rental payments and utility recharges received in 2020 were for January, February and March. The trustees of the Downton Memorial Centre granted its tenant, the Downton Community Preschool, a rent holiday in April and May 2020, when the preschool was not allowed, under Government Covid regulations, to operate during the initial Covid lock down. Then, to support our tenant through some cash flow issues, the invoicing of the rent and utility recharges from June onwards was delayed until December 2020, and the outstanding payments were received in January 2021.

# The Downton Memorial Centre

## 5. Grants & Donations Given

The trustees of the Downton Memorial Centre provided a grant of £500 to its tenant, the Downton Community Preschool, to help fund the new flooring installed by the pre-school.

## 6. Repairs & Maintenance

The remedial works identified in an Electrical Installation Condition Report (EICR) of the hall were completed in 2021 at a cost of £8,203. This included the major upgrade of bringing all the switchgear, of the three-phase power supply to the building, up to modern standards. In addition, 5 new hand dryers were installed in the hall's toilets, and the old fluorescent light battens in the kitchen and refectory were replaced with new LED battens, at a total cost of £2,667.

## 7. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO for a peppercorn rent £10 per annum for a term of 900 years beginning on 24 June 2018.

## 8. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

## 7. Related party transactions

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £220.

The trustee David Mace is a Parish Councillor at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £345.

Danie Williams, who had been a trustee until she resigned in December 2021, is also a trustee of Downton Band. Downton Band did not hire any rooms at the Downton Memorial Centre during 2021.

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also trustees of Downton Moot Preservation Trust. The Moot Preservation Trust hired rooms from The Downton Memorial Centre during this period for a total amount of £15.

## The Downton Memorial Centre

### 8. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

**THE DOWNTON MEMORIAL CENTRE**

England & Wales - Charity number 1183511

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# Accounts

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**The Downton Memorial Centre**  
(Registered charity, number 1183511)  
**Financial statements**  
**for the year ended 31 December 2020**

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**The Downton Memorial Centre  
Trustees' annual report  
for the year ended 31 December 2020**

**Full name** The Downton Memorial Centre

**Organisation type** Charitable incorporated organisation

**Registered charity number** 1183511

**Principal address** Downton Memorial Hall, The Memorial Hall, The Borough,  
Downton, Salisbury, SP5 3NB

**Trustees**

Susan Kirsten Barnhurst-Davies, Chair  
David Philip Mace, Treasurer  
Hilary Mace, Booking Secretary  
Christine Anne Pearce  
Jeremy Parsons  
Danie Williams

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41  
Talbot Street, Nottingham, NG1 5GL

**Governance and management**

The charity is operated under the rules of its CIO – Foundation constitution adopted  
21 May 2019.

Trustees are nominated by local organisations or trustees and appointed by the  
trustees.

Initially there are 3 'first trustees' from the previous unincorporated charity (Downton  
Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local  
organisations.

The trustees can also appoint up to 4 local residents as new trustees.

**Objectives and activities**

The provision and maintenance of the memorial centre for use of inhabitants of the  
parish of Downton in the county of Wilts and its immediate vicinity without distinction  
of sex or political or religious or other opinions, including use for:

- (a) physical and mental training and recreation, and
- (b) intellectual development through the medium of reading and recreation rooms  
library lectures, classes, recreations.

## **The Downton Memorial Centre**

### **Summary of the main activities undertaken for the public benefit**

Activities undertaken at The Downton Memorial Centre include:

- Physical exercise and development classes and recreational activities;
- Intellectual lectures etc. and development;
- Entertainment in the form of film and musical performances and children's parties etc.

The Downton Memorial Centre is hired by local residents, organisations and other parts of the community.

The Trustees actively fundraise for items to improve the premises for the public benefit.

The Trustees ensure that the Downton Memorial Centre is kept in the public eye by advertising in the local press, and the village website, and by holding open days to promote the centre and to show potential hirers the facilities.

The Trustees enjoy a good relationship with the Downton Community Pre-School (Charity 1027574) who rent space in the new extension.

The trustees wish to put on record their grateful thanks to the volunteers who help with the running of the centre, the fund-raising events and the improvements that continue to be made to the facilities at the centre.

### **Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

### **Summary of the main achievements during the period**

Until mid-March 2020 the Centre continued to flourish. Two fund raising events took place during this period to raise money for a projector and large projection screen for the hall; 2019 New Year's Eve gig and a 1920 Jazz Dinner Dance in mid-March 2020. We also received a grant from Downton Parish Council for this purpose.

Major internal work in the hall included a new ceiling in late 2019 and redecoration in early 2020. These improvements have brought a more modern feeling to the older part of the Downton Memorial Centre and brought it more into line with the meeting rooms and facilities in the new extension.

Then the Covid 19 pandemic hit in March 2020 with the complete closure of the Centre until early September; no hire fees were received in this period as the fees of all hirers, both regular and ad hoc, were returned. A few classes resumed in early September in the hall only - a larger airier space where it is easier to open doors for better air circulation - but no parties, events or shows. There were virtually no bookings in the smaller rooms of the extension. The Centre again closed in

## The Downton Memorial Centre

November and very few classes resumed in December. Thus the income from hire fees in 2020 was greatly reduced.

In addition, the rental income from the Pre-school was less than anticipated in 2020 as they were compelled to close for part of the year, because of the pandemic, and so were granted a two-month rent holiday by the trustees of The Downton Memorial Centre.

A Government Covid-19 grant of £10,000 for village halls was received from Wiltshire Council in spring 2020. This has provided a welcome lifeline and has meant that some of the planned work to the hall (electrics, gas, and emergency lighting) has been able to be carried out but mostly not until 2021.

The Trustees continue to work hard to put the Downton Memorial Centre at the heart of the community and I believe, as Chairman, that this is being fulfilled.

As Chairman I wish to thank the users of The Downton Memorial Centre for their support and enjoyment. I also wish to thank the Trustees wholeheartedly for their drive and determination in offering a thriving community amenity fit for the 21<sup>st</sup> century.

### **The charity's policy on reserves**

The trustees have prudently decided to maintain cash reserves equivalent to six month's income (£12,000), together with a further cash reserve for future improvements to the premises and facilities (£8,000) making £20,000 in total. The total reserves at the year-end stood at £32,034.

### **Financial review**

The charity has two principal sources of income namely the hire fees charged for the use of its facilities and the pre-school rent. The charity uses this income to maintain a safe, clean, heated environment, with good facilities, for the users of The Downton Memorial Centre.

Signed on behalf of the charity's trustees:



Signed \_\_\_\_\_  
Susan Kirsten Barnhurst-Davies, Trustee

Date 16th March 2022

**Independent examiner's report to the trustees of  
The Downton Memorial Centre  
for the year ended 31 December 2020**

I report to the trustees on my examination of the accounts of The Downton Memorial Centre (the charity) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

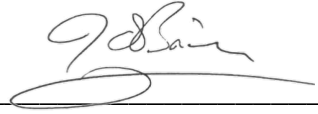
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed  Date 17/03/2022  
John O'Brien MSc, FCCA, FCIE  
Employee of Community Accounting Plus

**The Downton Memorial Centre  
Receipts & payments account  
for the year ended 31 December 2020**

21/05/19 -31/12/2019		2020			
Total Funds £		Unrestricted Funds £ Note	Restricted Funds £	Total Funds £	
<b>Receipts</b>					
228	Grants & donations	2	10125	500	10625
285	Fundraising events		5266	-	5266
2217	Rental income		950	-	950
13999	Sales & hire fees		11053	-	11053
54	Bank interest		48	-	48
-	Utility recharges		367	-	367
-	Key deposits		75	-	75
<u>20984</u>	Opening transfer		-	-	-
<u>37767</u>	<b>Total receipts</b>		<u>27884</u>	<u>500</u>	<u>28384</u>
<b>Payments</b>					
-	Fundraising costs		2205	-	2205
3396	Cleaning		2142	-	2142
127	Equipment		1113	-	1113
-	Grants & donations given		1374	-	1374
-	Insurance		567	-	567
-	Membership fees		50	-	50
69	Office & general admin expenses		92	-	92
-	Printing, postage & stationery		9	-	9
-	Promotional event		61	-	61
11654	Repairs & maintenance		4322	-	4322
-	Supplies		139	-	139
-	Music Licence		125	-	125
1446	Utilities		3797	-	3797
-	Website		127	-	127
660	Legal & professional fees		-	-	-
25	Key deposits refunded		25	-	25
92	Sundry expenditure		-	-	-
<u>17469</u>	<b>Total payments</b>		<u>16148</u>	<u>-</u>	<u>16148</u>
20298	<b>Net receipts/(payments)</b>		11736	500	12236
-	Cash funds at start of this period		<u>20298</u>	<u>-</u>	<u>20298</u>
<u>20298</u>	<b>Cash funds at end of this period</b>		<u>32034</u>	<u>500</u>	<u>32534</u>

**The Downton Memorial Centre  
Statement of assets and liabilities  
at 31 December 2020**

2019		2020
£		£
	<b>Cash assets</b>	
20270	Bank accounts	32534
<u>28</u>	Cash in hand	<u>-</u>
<u>20298</u>		<u><b>32534</b></u>
	<b>Other monetary assets</b>	
<u>-</u>	Debtors - Sales & hire fees	<u>4010</u>
<u>-</u>		<u><b>4010</b></u>
	<b>Assets retained for the charity's own use</b>	
	General equipment.	
	<b>Liabilities</b>	
(445)	Creditors	4 (1677)
<u>-</u>	Advanced receipts - Sales & hire fees	<u>(130)</u>
<u>(445)</u>		<u><b>(1807)</b></u>

These financial statements are accepted on behalf of the charity by:

Signed \_\_\_\_\_



David Philip Mace, Trustee

Dated 16th March 2022

**The Downton Memorial Centre  
Notes to the accounts  
for the year ended 31 December 2020**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Grants & donations**

	Unrestricted £	Restricted £	Total £
Wiltshire Council	10000	-	10000
Downton Parish Council	-	500	500
Sundry donations	125	-	125
	<u>10125</u>	<u>500</u>	<u>10625</u>

**3. Funds analysis**

	Opening balance £	Receipts (Payments) £		Closing balance £
<b>Restricted funds</b>				
Projector & Screen	-	500	-	500
	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Unrestricted funds</b>				
General fund	20298	27884	(16148)	32034
	<u>20298</u>	<u>27884</u>	<u>(16148)</u>	<u>32034</u>

**4. Creditors**

	£
Legal & professional fees (IE fee)	420
Repairs & maintenance	272
Key deposits	375
Hire fees refunds	610
	<u>1677</u>

**5. Premises**

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO for a peppercorn rent £10 per annum for a term of 900 years beginning on 24 June 2018.

## The Downton Memorial Centre

### 6. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

### 7. Related party transactions

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also committee members of The Downton Society, The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £80.

The trustees David Mace and Christine Pearce are Parish Councillors at Downton Parish Council, Downton Parish Council hired rooms during this period for a total amount of £320.

The trustee Danie Williams is also a trustee of Downton Band. Downton Band hired rooms during this period for a total amount of £120.

The trustees Susan Barnhurst-Davies and Jeremy Parsons are also trustees of Downton Moot Preservation Trust. A joint fundraising event was held during this period and £1,373 (50% of the proceeds) were paid by Downton Memorial Centre to Downton Moot Preservation Trust.

### 8. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.