

**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.

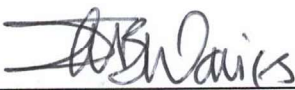
### Financial risks

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').

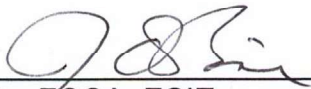
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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

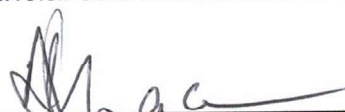
**The Downton Memorial Centre  
Receipts & payments account  
for the year ended 31 December 2023**

2022				2023
Total		Unrestricted	Restricted	Total
Funds		Funds	Funds	Funds
£	Note	£	£	£
	<b>Receipts</b>			
1	Grants & donations	2	776	778
230	Fundraising events	1656	-	1656
4219	Rental income	5514	-	5514
18085	Sales & hire fees	25591	-	25591
177	Bank interest	1171	-	1171
1965	Utility recharges	2232	-	2232
75	Key deposits	100	-	100
-	Damage deposits	200	-	200
<u>24752</u>	<b>Total receipts</b>	<u><b>36466</b></u>	<u><b>776</b></u>	<u><b>37242</b></u>
	<b>Payments</b>			
45	Advertising/Promotional	45	-	45
5215	Cleaning	6238	-	6238
21	Equipment	231	-	231
-	Fundraising costs	763	-	763
588	Insurance	726	-	726
50	Key deposits refunded	-	-	-
288	Legal & professional fees	-	-	-
50	Membership fees	50	-	50
132	Music Licence	139	-	139
202	Office & general admin expenses	216	-	216
3	Printing, postage & stationery	-	-	-
6043	Repairs & maintenance	7073	175	7248
5411	Utilities	8686	-	8686
808	Website	567	-	567
<u>18856</u>	<b>Total payments</b>	<u><b>24734</b></u>	<u><b>175</b></u>	<u><b>24909</b></u>
5896	<b>Net receipts/(payments)</b>	11732	601	12333
23282	Cash funds at start of this period	28678	500	29178
<u>29178</u>	<b>Cash funds at end of this period</b>	<u><b>40410</b></u>	<u><b>1101</b></u>	<u><b>41511</b></u>

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

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