

REGISTERED COMPANY NUMBER: CE019440 (England and Wales)
REGISTERED CHARITY NUMBER: 1186142

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Cleobury Community Hub

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Cleobury Community Hub

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**Report of the Trustees
for the Year Ended 31 December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cleobury Community Hub is a charitable incorporated organisation (CIO), a corporate body defined by the Charities Act 2011. It is controlled and governed by its Constitution

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE019440 (England and Wales)

Registered Charity number

1186142

Registered office

1 Lower Street
Cleobury Mortimer
Kidderminster
Shropshire
DY14 8BN

Trustees

N Davis
M Melliush (resigned 9/1/25)
A J Greaves
T Higginson
K Bill
A Guest

Independent Examiner

Simon Dryden FCCA
Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Approved by order of the board of trustees on 16 March 2026 and signed on its behalf by:

A Guest - Trustee

**Independent Examiner's Report to the Trustees of
Cleobury Community Hub (Registered number: CE019440)**

Independent examiner's report to the trustees of Cleobury Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Simon Dryden FCCA
The Association of Chartered Certified Accountants

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

16 March 2026

Cleobury Community Hub

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75,690	9,848	85,538	205,207
Other trading activities	2	52,968	-	52,968	47,861
Investment income	3	4,240	-	4,240	1,406
Total		<u>132,898</u>	<u>9,848</u>	<u>142,746</u>	<u>254,474</u>
EXPENDITURE ON					
Raising funds		120,962	19,765	140,727	124,047
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		11,936	(9,917)	2,019	130,427
RECONCILIATION OF FUNDS					
Total funds brought forward		172,512	96,695	269,207	138,780
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>184,448</u></u>	<u><u>86,778</u></u>	<u><u>271,226</u></u>	<u><u>269,207</u></u>

The notes form part of these financial statements

Cleobury Community Hub (Registered number: CE019440)

**Balance Sheet
31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	97,486	84,069	181,555	175,387
CURRENT ASSETS					
Debtors	8	7,637	-	7,637	5,858
Cash at bank		86,481	2,709	89,190	95,579
		<u>94,118</u>	<u>2,709</u>	<u>96,827</u>	<u>101,437</u>
CREDITORS					
Amounts falling due within one year	9	(7,156)	-	(7,156)	(7,617)
NET CURRENT ASSETS		<u>86,962</u>	<u>2,709</u>	<u>89,671</u>	<u>93,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,448</u>	<u>86,778</u>	<u>271,226</u>	<u>269,207</u>
NET ASSETS		<u>184,448</u>	<u>86,778</u>	<u>271,226</u>	<u>269,207</u>
FUNDS	10				
Unrestricted funds				184,448	172,512
Restricted funds				86,778	96,695
TOTAL FUNDS				<u>271,226</u>	<u>269,207</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2026 and were signed on its behalf by:

A Guest - Trustee

The notes form part of these financial statements

Cleobury Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Cleobury Mortimer school	3,965	5,378
Primary purpose trading	49,003	42,483
	<u>52,968</u>	<u>47,861</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Solar generation	2,772	-
Deposit account interest	1,468	1,406
	<u>4,240</u>	<u>1,406</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,226	1,185
Other operating leases	-	3,000
	<u>-</u>	<u>3,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,152	96,055	205,207
Other trading activities	47,861	-	47,861
Investment income	1,406	-	1,406
Total	<u>158,419</u>	<u>96,055</u>	<u>254,474</u>
EXPENDITURE ON			
Raising funds	116,027	8,020	124,047
NET INCOME	<u>42,392</u>	<u>88,035</u>	<u>130,427</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	130,120	8,660	138,780
TOTAL FUNDS CARRIED FORWARD	<u>172,512</u>	<u>96,695</u>	<u>269,207</u>

7. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2025	172,642	1,067	3,791	177,500
Additions	6,990	-	404	7,394
At 31 December 2025	<u>179,632</u>	<u>1,067</u>	<u>4,195</u>	<u>184,894</u>
DEPRECIATION				
At 1 January 2025	-	356	1,757	2,113
Charge for year	-	177	1,049	1,226
At 31 December 2025	<u>-</u>	<u>533</u>	<u>2,806</u>	<u>3,339</u>
NET BOOK VALUE				
At 31 December 2025	<u>179,632</u>	<u>534</u>	<u>1,389</u>	<u>181,555</u>
At 31 December 2024	<u>172,642</u>	<u>711</u>	<u>2,034</u>	<u>175,387</u>

Included in cost or valuation of land and buildings is freehold land of £179,632 (2024 - £172,642) which is not depreciated.

Within land and buildings is a restricted grant from The National Lottery of £75,000. This grant has a restriction of 5 years from 31 August 2024 and as such is being released to the general fund under a straight line basis for the duration of the restriction.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	293	278
Accrued income	2,688	1,416
Prepayments	4,656	4,164
	<u>7,637</u>	<u>5,858</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	505	4,153
Social security and other taxes	1,043	2,897
Pension creditor	619	567
Accrued expenses	4,989	-
	<u>7,156</u>	<u>7,617</u>

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	172,512	11,936	184,448
Restricted funds			
Hub development fund	88,055	(9,903)	78,152
Sound system fund	480	(14)	466
Double glazing fund	8,160	-	8,160
	<u>96,695</u>	<u>(9,917)</u>	<u>86,778</u>
TOTAL FUNDS	<u>269,207</u>	<u>2,019</u>	<u>271,226</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,898	(120,962)	11,936
Restricted funds			
Hub development fund	5,097	(15,000)	(9,903)
Sound system fund	1	(15)	(14)
Climbing equipment	4,750	(4,750)	-
	<u>9,848</u>	<u>(19,765)</u>	<u>(9,917)</u>
TOTAL FUNDS	<u>142,746</u>	<u>(140,727)</u>	<u>2,019</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	130,120	42,392	172,512
Restricted funds			
Hub development fund	-	88,055	88,055
Sound system fund	500	(20)	480
Double glazing fund	8,160	-	8,160
	<u>8,660</u>	<u>88,035</u>	<u>96,695</u>
TOTAL FUNDS	<u>138,780</u>	<u>130,427</u>	<u>269,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,419	(116,027)	42,392
Restricted funds			
Rent fund	3,000	(3,000)	-
Hub development fund	93,055	(5,000)	88,055
Sound system fund	-	(20)	(20)
	<u>96,055</u>	<u>(8,020)</u>	<u>88,035</u>
TOTAL FUNDS	<u>254,474</u>	<u>(124,047)</u>	<u>130,427</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	130,120	54,328	184,448
Restricted funds			
Hub development fund	-	78,152	78,152
Sound system fund	500	(34)	466
Double glazing fund	8,160	-	8,160
	<u>8,660</u>	<u>78,118</u>	<u>86,778</u>
TOTAL FUNDS	<u>138,780</u>	<u>132,446</u>	<u>271,226</u>

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,317	(236,989)	54,328
Restricted funds			
Rent fund	3,000	(3,000)	-
Hub development fund	98,152	(20,000)	78,152
Sound system fund	1	(35)	(34)
Climbing equipment	4,750	(4,750)	-
	<u>105,903</u>	<u>(27,785)</u>	<u>78,118</u>
TOTAL FUNDS	<u><u>397,220</u></u>	<u><u>(264,774)</u></u>	<u><u>132,446</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Cleobury Community Hub

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,990	63,083
Gift aid	7,298	7,124
Grants	39,250	135,000
	<hr/> 85,538	<hr/> 205,207
Other trading activities		
Cleobury Mortimer school	3,965	5,378
Primary purpose trading	49,003	42,483
	<hr/> 52,968	<hr/> 47,861
Investment income		
Solar generation	2,772	-
Deposit account interest	1,468	1,406
	<hr/> 4,240	<hr/> 1,406
Total incoming resources	<hr/> 142,746	<hr/> 254,474
EXPENDITURE		
Raising donations and legacies		
Other operating leases	-	3,000
Insurance	2,825	216
Light and heat	4,424	4,246
Telephone and internet	610	670
Software and stationery	915	1,315
Sundries	247	365
Fundraising costs	8,234	4,775
Plant and machinery	178	238
Computer equipment	1,049	948
	<hr/> 18,482	<hr/> 15,773
Other trading activities		
Purchases	27,167	20,396
Wages	80,694	75,564
Social security	1,660	793
Pensions	4,035	3,702
Administrative expenses	6,679	6,815
Maintenance charges	2,010	1,004
	<hr/> 122,245	<hr/> 108,274
Total resources expended	<hr/> 140,727	<hr/> 124,047
Net income	<hr/> <hr/> 2,019	<hr/> <hr/> 130,427

This page does not form part of the statutory financial statements