

**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**  
**Annual Report and Financial Statements**  
**31st December 2024**

**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**

**CONTENTS**

**Page**

1	Legal and other Information
2 - 4	Trustees' report
5	Independent examiner's report
6	Statement of assets & liabilities
7	Summary of receipts & payments
8 - 9	Detailed breakdown of receipts
10	Detailed breakdown of payments

**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**

## **LEGAL AND OTHER INFORMATION**

### **Trustees**

Geoffrey Gregory  
Penny Kemp  
Graham Playfoot  
Sue Wren

### **Registered company number**

CE030794

### **Registered office**

Five Ashes Village Hall  
Five Ashes  
East Sussex  
TN20 6JA

### **Bankers**

CAF Bank Limited

### **Formation Date**

1st March 2023

### **Independent examiner**

Des Lambert OBE

## **TRUSTEES REPORT**

### **Structure, Governance and Management**

The organisation is a charitable organisation, incorporated on 1 March 2023 and registered as a charity on 22 September 2022. The charity was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- a) reflect recommended best practice; and
- b) are legally compliant

### **Objects**

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of Five Ashes, in the Parish of Mayfield and Five Ashes, in the County of East Sussex without distinction of political persuasion, race, sex, religion, sexual orientation, age or disability or other opinions by the provision and maintenance of:

- a) a village hall and recreation ground for use by the inhabitants, including use for:
- b) meetings, lectures and classes, and
- c) other forms of recreation and leisure-time activities.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

### **Main activities in relation to the objects of the Charity**

The Committee is responsible for all matters associated with the day to day running of the Five Ashes village hall, the playing field, sensory garden and car park attached to it.

- a) It is required to comply with any legislation which impacts on the provision made by the trustees.
- b) It seeks to promote and publicise activities which benefit the immediate community and the wider parish residents wherever possible.
- c) It provides facilities which are fit for purpose to enable any individual or group who may benefit from the use of the building as a point of social gathering or learning development to do so.
- d) It has developed the Web site and other social media platforms.
- e) It liaises with the parish council over maintenance of the play area.
- f) It acts as a sounding board for the Parish council and a communication mechanism from the parish council back to the residents.
- g) It submits financial information to the appropriate authorities as part of its continuing status.

## **TRUSTEES REPORT**

### **Achievements and performance**

The electricity supply contract was renegotiated during the course of the year which, as expected, saw prices continue on an upward trend for all of the tariffs which we had at our disposal. The overall increase for consumption charges, on an annual basis was expected to be around £1500 above current costs. The new contract is negotiated for a three year period to give us certainty in the medium term and we need to recognise that we have enjoyed the benefits of very low tariffs for the last of the three years.

As part of an offset strategy to minimise an increase in hire charges as a consequence of the increased running costs, we installed a further range of solar panels, battery storage and an energy diverter system. The installation had a projected income generation of about £2000 a year, plus some savings by in-house use of generated power. We have not yet seen the benefit of a full year income from the generation nor the likely offset saving this will bring.

Currently there are 27 groups meeting regularly during the course of the week, typical activities include dance, yoga, keep fit, pilates, baby sensory, table tennis and rifle shooting. A local cricket club use the field during the summer months along with village stoolball club. One off events include private hire functions, quiz nights and horticultural shows.

### **Financial Review**

The CIO's income is mainly generated from hire of the village hall and recreation ground, this generated £27,068 in the financial year (2023 - £22,172). Other income of £6,152 (2023 - £3,497) was achieved. In the last financial year the village hall received a bequest of £76,386 (value now £79,482 with accumulated interest and reported under Restricted Funds) from a local resident. The Management Committee considers requests for funds from applicants by reference to the guidance given in the trust document.

Expenditure for the financial year was £17,358 (2023 - £15,094) resulting in a trading surplus of £10,603 (2023 - £11,906 after adjusting for the restricted funds received). Deposits paid by hirers are shown as income and deposits repaid to hirers as expenditure to comply with the cash accounting policy adopted by the Trustees.

The CIO has invested in sustainable technologies which will mitigate the increases in energy costs and thus reduce it's risk to future market price increases. The hire fees charged are constantly reviewed against the CIO's cost base and local competition.

The CIO holds Unrestricted Funds in reserve and the trustees continually review the level needed to effectively manage the charity. The Trustees have determined that the appropriate level of funds to hold in this respect is six months of the charities' running costs. Additionally the Trustees also make allocations to fund specific capital projects.

The freehold valuation is based on the latest insurance provider's valuation as to the cost for re-building the hall. The underlying land along with the recreation ground has not been valued. The freehold title is vested in the name of The Official Custodian for Charities.

The Trustees have approved the adoption of the 'Independent Examiner' approach rather than an appointment of a professional firm to audit the CIO's financial accounts.



## **TRUSTEES REPORT**

### **Public Benefit**

The charity's trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties. The Trustees confirm that in their opinion, the work of the charity is of public benefit in providing a communal facility. The Trustees are all volunteers who received no benefit from the charity.

The CIO provides charitable support is provided to non-profit making organisations by way of subsidised hire fees. This amounted to £597 in the financial year and is expected to increase in future.

### **Statement of Trustees' Responsibilities**

The Charities Act and the Companies Act requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those accounts the trustees are required to:-

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accord with SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- d) prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the accounts comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice: FRS102 - Second edition October 2019 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the board of trustees on 14 March 2025 and signed on its behalf by

**Geoff Gregory**



**Chairman**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARITY**

I report on the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 6 - 11.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a. examine the accounts under section 145 of the Charities Act 2011,
- b. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- c. to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

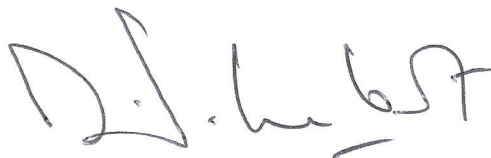
### **Independent examiner's statement**

I have completed my examination. I confirm no matter has come to my attention in connection with the examination giving me cause to believe that in any material respect:

- a. accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011; or
- b. the accounts do not comply with those records; or
- c. the accounts do not comply with accounting requirements concerning the form and content of accounts set out by the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of the independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the financial statements to be reached.

**Des Lambert OBE**



**Dated 9 April 2025**

**STATEMENT OF ASSETS AND LIABILITIES**  
**31st December 2024**

Note

	2024 £	2023 £
<b>FIXED ASSETS</b>		
1 Freehold	1,302,933	1,302,933
<b>Total Fixed Assets</b>	<u>1,302,933</u>	<u>1,302,933</u>
<b>CURRENT ASSETS</b>		
CAF Bank - Cash	13,770	8,660
CAF Bank - Gold 1	59,336	62,914
CAF Bank - Gold 2	79,482	77,821
<b>Total Current Assets</b>	<u>152,588</u>	<u>149,395</u>
<b>RESERVE FUNDS</b>		
2 Allocated Funds	69,750	68,500
Unallocated Funds	3,356	3,074
3 Restricted Funds	79,482	77,821
<b>Total Reserve Funds</b>	<u>152,588</u>	<u>149,395</u>



**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**

**RECEIPTS & PAYMENTS SUMMARY**  
**FOR THE YEAR TO**  
**31st December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Hire of the facilities	27,068	22,172
Other income generated by the CIO	6,152	3,497
Donations and grants -unrestricted	7,695	1,068
Donations and grants -restricted		76,624
<b>Total Receipts</b>	<u>40,915</u>	<u>103,361</u>
<b>Payments</b>		
Event costs	133	160
Utility costs	4,741	3,115
Premises maintenance costs	7,019	7,227
Legal and professional costs	3,268	3,137
Charitable Support	597	28
Other costs	1,600	1,427
<b>Total Payments</b>	<u>17,358</u>	<u>15,094</u>
<b>Operating Surplus</b>	<u>23,557</u>	<u>88,267</u>
<b>Payments for Allocated Projects</b>		
Car park expansion	1,176	1,075
Tables & Chairs Replacement	3,258	
Solar PV Equipment	15,930	
Defibrillator		845
	<u>20,364</u>	<u>1,920</u>
<b>Transfer to Reserve Funds</b>	<u>3,193</u>	<u>86,347</u>
<b>Movements in Reserve Funds</b>		
Unrestricted -allocated	1,250	5,881
Unrestricted -unallocated	282	2,645
Restricted	1,661	77,821
	<u>3,193</u>	<u>86,347</u>

**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**

**DETAILED RECEIPTS**  
**FOR THE YEAR TO**  
**31st December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Receipts from hire of the hall &amp; playing field</b>		
<b>Frequent Users</b>		
ACRES	287	1,012
Art Club	1,149	365
Baby Explorers	2,952	2,835
Discofit Gold	469	306
East Sussex Dance Studios	1,555	
Happy Tai Chi	1,058	216
Hatha Yoga	207	
heathfield Fit Camp	816	
High Weald Bee Keepers Association	507	277
Horticultural Society		63
Ideal Performing Arts	1,300	1,780
KP Fitness		236
MAYFACS	875	812
Mayfield Cricket Club	350	700
Mayfield Film Club	464	383
Mayfield U3A	455	493
Mayfield Wine Society	256	294
Mayzing Choir	96	888
Oz Tots		134
Paragon Motors	1,964	1,600
Parish Council	599	875
Pilates AOK	1,140	802
Pilates LH	547	540
Pilates SW	396	448
Rifle Club	1,194	280
Seeboard Camping Club	718	
Strength Class	316	
Studio N Dance	397	453
SYM Dance	478	190
Table Tennis Club	417	400
Yoga KD		299
<b>Other Users</b>		
Casual Hire	4,589	3,841
Deposits	1,450	1,600
Other Income	67	50
<b>Sub Total</b>	<b>27,068</b>	<b>22,172</b>

	2024 £	2023 £
<b>Receipts generated by the CIO</b>		
Feed in tariff	1,589	824
Fundraising Events	735	
Interest	3,398	2,386
Summer Fair	430	287
<b>Sub Total</b>	<u>6,152</u>	<u>3,497</u>
<b>Receipts from donations and grants</b>		
Tremaine Will Trust		76,624
Other donations	6,695	68
Five Ashes 300 Club	1,000	1,000
<b>Sub Total</b>	<u>7,695</u>	<u>77,692</u>
<b>Total Receipts</b>	<u><u>40,915</u></u>	<u><u>103,361</u></u>

**Five Ashes Village Hall CIO**  
**Charity Registration Number 1200473**

**DETAILED PAYMENTS**  
**FOR THE YEAR TO**  
**31st December 2023**

	2024 £	2023 £
<b>Event payments</b>		
Fundraising Events	33	
Summer Fair Costs	100	160
<b>Sub Total</b>	<u>133</u>	<u>160</u>
<b>Utility payments</b>		
Council Tax	275	233
Electricity	3,052	1,669
Telecoms	307	304
Waste Disposal	710	535
Water	397	374
<b>Sub Total</b>	<u>4,741</u>	<u>3,115</u>
<b>Premises maintenance payments</b>		
Building fabric internal & external	2,883	4,099
Compliance	591	
Consumables/small equipment	1,215	1,149
General cleaning	2,330	1,979
<b>Sub Total</b>	<u>7,019</u>	<u>7,227</u>
<b>Legal and professional payments</b>		
Bank charges	60	80
Insurance	2,842	2,752
Licences	366	305
<b>Sub Total</b>	<u>3,268</u>	<u>3,137</u>
<b>Charitable Support</b>		
Charitable Support	597	28
<b>Sub Total</b>	<u>597</u>	<u>28</u>
<b>Other payments</b>		
Deposits returned	1,600	1,427
Sundries		
<b>Sub Total</b>	<u>1,600</u>	<u>1,427</u>
<b>Total Payments</b>	<u><u>17,358</u></u>	<u><u>15,094</u></u>