

Downderry and Seaton Village Hall
Unaudited Financial Statements
31 December 2025

WILLS BINGLEY PARTNERS LLP

Chartered accountants
St Denys House
22 East Hill
St Austell
Cornwall
PL25 4TR

Downderry and Seaton Village Hall

Financial Statements

Year ended 31 December 2025

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Downderry and Seaton Village Hall

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name Downderry and Seaton Village Hall

Charity registration number 1210090

Principal office Main Road
Downderry
Torpoint
Cornwall
PL11 3JX

The trustees

Mrs Slyfield	(Appointed 21 March 2025)
Mrs Candy	
Mr Smith	(Appointed 21 March 2025)
Mrs Smith	
Mr Ball	(Resigned 29 August 2025)
Mr Crutchley	(Resigned 21 March 2025)
Mrs Jaycock	
Mr Jaycock	
Mr Morris	(Appointed 21 March 2025)
Mrs Rees	
Mr Toms	(Appointed 21 March 2025)
Mrs J Mather	(Appointed 21 March 2025)
Mr A Tilley	(Appointed 6 November 2025)

Independent examiner Jonathan I Wood FCCA
St Denys House
22 East Hill
St Austell
Cornwall
PL25 4TR

Downderry and Seaton Village Hall

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Structure, governance and management

a) GOVERNANCE

The Downderry and Seaton Village Hall became a Charitable Incorporated Organisation (CIO) with wider membership, Registered Charity Number 1210090 on 18th September 2024. Prior to that date the Village Hall had been an Unincorporated Association since 28th February 2014.

The Village Hall is run by the Board of Trustees who normally meet once a month and, when necessary, hold special meetings throughout the year.

b) APPOINTMENT OR ELECTION OF TRUSTEES

In accordance with our Constitution, one third of Trustees must retire each year at the AGM. The Trustees retire by rotation with those who have been longest in office since their last appointment or reappointment. If any Trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. The Trustee vacancies may be filled by the decision of the members at the AGM. Any vacancies not filled at the AGM may be filled by the members or the Trustees at any time as long as there would not be more than 12 appointed Trustees. Any person who retires as a Trustee by rotation or by giving notice to the CIO is eligible for reappointment.

c) ORGANISATIONAL STRUCTURE AND DECISION MAKING

The village hall is run by the Board of Trustees (Listed with Reference and Administrative details).

All Trustees are volunteers. Three Trustees are DBS checked, two Trustees are First Aiders, one Trustee has passed the Life Support Course, seven Trustees attended a Safeguarding Workshop and our Safeguarding Lead is Keith Smith, two Trustees have passed the Grant Writing for Non-Profits Course, one Trustee has passed the Charity Accounting course. Trustees normally meet on the first Monday every month and, when necessary, special meetings throughout the year.

Bankers: Barclays, Nationwide, Redwood,

Independent Financial Examiner: Wills Bingley Partners LLP, St Denys House, St Austell, Cornwall PL25 4TR.

Solicitor: Luke Vallance, Prydis, ceased trading in June 2024. The Trustees are currently looking for another solicitor.

Insuranciers: Allied Westminster (VillageGuard), Allied House, Holgate Lane, Boston Spar, Wetherby. LS23 6BN

d) RISK ASSESSMENT

-POLICIES & PROCEDURES

The Downderry and Seaton Village Hall Constitution CIO with wider membership, Rules and Bye Laws, Trustees Code of Conduct, Roles and Responsibilities are published on our website, together with our Policies & Procedures which are reviewed annually. These are also on our notice boards in the main hall and snooker room and copies can be requested from the Secretary

-LICENSES

Downderry and Seaton Village Hall

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

The Village Hall has a premises license including an alcohol license. The Village Hall is licensed by the Performing Right Society for live music, has a PPL License and TV License.

-INSURANCE

The Trustees recognises that it is under a legal obligation to protect the building, its users and hirers through adequate and appropriate insurance. The Village Hall has the following insurance cover, Building £695,423, Public and Products liability £10,000,000, Employers liability £10,000,000 and Trustee indemnity £500,000.

Downderry and Seaton Village Hall

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities

-OBJECTIVES OF THE CIO

The objects of the CIO are to run a village hall and to provide for the benefit of the residents of Downderry and Seaton, the surrounding area and the public at large, without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities in the interests of social welfare and with the object of improving the conditions of life for the residents.

-PRINCIPAL ACTIVITIES IN PURSUIT OF OBJECTIVES

The Village Hall Trustees, with the help of the 'Friends of the Village Hall', organise a varied range of Fundraising Events throughout the year. Regular events include Coffee Mornings, Little & Bigger Breakfast, Producers Market, Craft Fairs, Games Afternoons and Bingo & Quiz Nights.

The Village Hall hosted several annual events, like the Charity Fair when local non-for-profit organisations and charities raise much needed funds for themselves and Show Stoppers featuring talented residents who gave their time to entertain a packed audience. Also WellFest when health and fitness taster sessions are held in locations around the village, the Beach BBQ as part of the Seaton to Downderry Raft Race and a performance by the Camp Theatre Company. Our Family Events at Easter and Christmas are always well attended, especially the Lantern Parade and Village Christmas Lights switch on which is growing in numbers year by year. The Village Hall hosted some special events in 2025 to commemorate the VE Day 80th Anniversary, a Casino & Auction Night and due to extremely bad weather the Armistice Day Observance in the Main Hall next to the War Memorial unveiled in 1919. Donations collected at the event for the Royal British Legion was £289.66.

In March we held a 'Save our Village Hall' open day, giving residents the opportunity to see firsthand why the renovation work needed to the Village Hall is vital. We also took this opportunity to ask for ideas of future events and activities they would like to see in the Village Hall.

Members can join the Village Hall Groups, Badminton and Short Mat Bowls who meet at least once a week and the Drama Group who perform an annual Panto and Summer Play. The separate snooker room is available for use by members most days and evenings and is home to two Snooker Teams and a Billiards Team.

The Village Hall is the Cornwall Community Resilience Network Building in this area. So if there is an emergency the Village Hall could be used to provide accommodation for example, a warm place to stay and provide hot food and drinks. It is also used as the local Polling station.

Facilities

The main hall is on the road level and accessed at the front of the building via a flat ramp to the front door. The main hall, kitchen, toilets and storerooms are on one level. It has a versatile stage that can be configured to various heights and sizes, lights and sound systems for theater productions and shows and ceiling mounted projector and remote controlled screen that is lowered over the stage. There is also free Wi-Fi.

There is a separate entrance at the back of the building leading to the snooker room a toilet and storerooms.

Downderry and Seaton Village Hall

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance

-HIRING AGREEMENT

The main hall can be booked via an online form on our website, via email or by completing a paper form available on the Village Hall Notice Boards. The Booking Form requires the hirer to confirm they have read the Hall Conditions of Hire and agree to abide by them.

Regular activities for which the main hall is hired includes Pilates, Chair Yoga, Qigong and Soundbath sessions. Whitsand Harmony choir hold their rehearsals and concerts in the main hall and other organisations that hire the hall include the St Germans & District Twinning Association, Friends of the Community Bus, Downderry and Seaton Residents Association and Creative Conversations. It is also hired by residents for celebrations, such as children's birthday parties, celebrations of life and meetings. St Nicholas School uses the main hall, free of charge, to rehearsal and put on their end of year show and this year also their Harvest Festival. The PTA also use the main hall for fun filled discos for all the children.

-MEMBERSHIP

Membership of the Village Hall is open to anyone who is interested in furthering its purposes. The membership fee for 2025/2026 - Ordinary membership (16 years and over) £9.50 and Junior membership (15 years of age and under) £4.50. We currently have 226 paid members.

For 2026/27 the membership fee will increase to - Ordinary membership (16 years and over) £10 and Junior membership (15 years of age and under) £5 and can be paid at the AGM and onwards.

Financial review

The Trustees aim to keep costs to a minimum by doing daily checks, small maintenance tasks and all administration. A minimum of one year's general running costs are held in the bank. Money is also held for unforeseen expenditure in relation to building maintenance or urgent furniture or equipment replacement. The valuation of the Downderry and Seaton Village Hall is currently £500,000. All other reserves go towards the vital renovation work needed to the Village Hall which is currently estimated at £250,000 and for which we have Planning permission and Building Control approval.

Together we have raised £130,00 for the 'Save our Village Hall' appeal. The Trustees would like to thank the following organisations for their grants, Parish Council £1,500, Downderry and Seaton Residents Association (DaSRA) £10,000 and the Bernard Sunley Foundation £20,000 (pledge). Also for the £10,000 donation received from Powerpro UK Ltd, owned by Lynn and Martin Roberts (residents of our community).

The Trustees would also like to say a heartfelt thank you to everyone who has contributed to the appeal be it a donation, pledge, membership, hiring the hall or attending our Fundraising Events. We are thrilled to have your support which is very much appreciated. We will continue to seek funding from national and local grant funds to complete the work.

Downderry and Seaton Village Hall

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs Slyfield
Trustee

Mr Smith
Trustee

Mrs Smith
Trustee

Downderry and Seaton Village Hall

Independent Examiner's Report to the Trustees of Downderry and Seaton Village Hall

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Downderry and Seaton Village Hall ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Jonathan I Wood FCCA
Independent Examiner

St Denys House
22 East Hill
St Austell
Cornwall
PL25 4TR

Downderry and Seaton Village Hall

Statement of Financial Activities

Year ended 31 December 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	3,350	36,052	39,402	13,266
Charitable activities	5	25,656	–	25,656	19,410
Other Trading and Fundraising Activities	6	27,264	–	27,264	22,937
Investment income	7	1,317	–	1,317	1,213
Total income		<u>57,587</u>	<u>36,052</u>	<u>93,639</u>	<u>56,826</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	302	–	302	597
Expenditure on Charitable activities	9	9,548	–	9,548	6,989
Costs of Other trading and Fundraising activities	10	35,787	–	35,787	32,309
Total expenditure		<u>45,637</u>	<u>–</u>	<u>45,637</u>	<u>39,895</u>
Net income and net movement in funds		<u>11,950</u>	<u>36,052</u>	<u>48,002</u>	<u>16,931</u>
Reconciliation of funds					
Total funds brought forward		246,276	60,000	306,276	289,345
Total funds carried forward		<u>258,226</u>	<u>96,052</u>	<u>354,278</u>	<u>306,276</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

Downderry and Seaton Village Hall

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	207,835	209,061
Current assets			
Stocks	16	138	138
Cash at bank and in hand		148,787	99,857
		<u>148,925</u>	<u>99,995</u>
Creditors: amounts falling due within one year	17	<u>2,482</u>	<u>2,780</u>
Net current assets		<u>146,443</u>	<u>97,215</u>
Total assets less current liabilities		<u>354,278</u>	<u>306,276</u>
Net assets		<u>354,278</u>	<u>306,276</u>
Funds of the charity			
Restricted funds		96,052	60,000
Unrestricted funds:			
Revaluation reserve		190,447	190,447
Other unrestricted income funds		<u>67,779</u>	<u>55,829</u>
Total unrestricted funds		<u>258,226</u>	<u>246,276</u>
Total charity funds	18	<u>354,278</u>	<u>306,276</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs Slyfield
Trustee

Mr Smith
Trustee

Mrs Smith
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Downderry and Seaton Village Hall

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	48,002	16,931
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,959	2,265
Other interest receivable and similar income	(1,317)	(1,213)
Accrued (income)/expenses	(298)	2,180
Cash generated from operations	48,346	20,163
Interest received	1,317	1,213
Net cash from operating activities	<u>49,663</u>	<u>21,376</u>
Cash flows from investing activities		
Purchase of tangible assets	(733)	(1,645)
Net cash used in investing activities	<u>(733)</u>	<u>(1,645)</u>
Net increase in cash and cash equivalents	48,930	19,731
Cash and cash equivalents at beginning of year	<u>99,857</u>	<u>80,126</u>
Cash and cash equivalents at end of year	<u>148,787</u>	<u>99,857</u>

The notes on pages 11 to 19 form part of these financial statements.

Downderry and Seaton Village Hall

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is Downderry & Seaton Village Hall, Main Road, Downderry, Torpoint, PL11 3JX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

There are no judgements or estimates used that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,134	–	1,134
Building Project	–	36,052	36,052
Subscriptions			
Subscriptions	2,216	–	2,216
	<u>3,350</u>	<u>36,052</u>	<u>39,402</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	996	–	996
Building Project	–	10,002	10,002

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Subscriptions			
Subscriptions	2,268	—	2,268
	<u>3,264</u>	<u>10,002</u>	<u>13,266</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Food & Drink	10,555	10,555	9,185	9,185
Hire of Hall	4,114	4,114	3,600	3,600
Billiards and Snooker	970	970	909	909
Badminton	180	180	275	275
Shortmat Bowling	425	425	382	382
Drama Group	5,502	5,502	3,065	3,065
Camp Theatre	1,081	1,081	—	—
Bingo	2,587	2,587	1,802	1,802
Book Sales	184	184	192	192
Heating and Lighting	58	58	—	—
	<u>25,656</u>	<u>25,656</u>	<u>19,410</u>	<u>19,410</u>

6. Other trading and fundraising activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sum Up 3rd Party	2,822	2,822	1,710	1,710
Coffee Morning	1,371	1,371	1,378	1,378
Film nights	—	—	194	194
Big Breakfast	6,442	6,442	4,162	4,162
Quiz Night	733	733	1,373	1,373
Craft fair/ café	9,589	9,589	11,331	11,331
Other events	6,307	6,307	2,789	2,789
	<u>27,264</u>	<u>27,264</u>	<u>22,937</u>	<u>22,937</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,317	1,317	1,213	1,213

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Donations	302	302	597	597

9. Expenditure on charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Food & Drink	6,836	6,836	5,086	5,086
Billiards and Snooker	968	968	959	959
Drama Group	1,175	1,175	944	944
Camp Theatre	569	569	—	—
	<u>9,548</u>	<u>9,548</u>	<u>6,989</u>	<u>6,989</u>

10. Costs of other trading and fundraising activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sum Up 3rd Party	2,822	2,822	1,710	1,710
Coffee Morning	439	439	513	513
Film Night	—	—	250	250
Big Breakfast	1,875	1,875	1,286	1,286
Quiz Night	142	142	373	373
Craft fair / café	5,024	5,024	6,914	6,914
Other Events	3,560	3,560	1,432	1,432
Building Project	483	483	38	38
Bingo	1,108	1,108	593	593
Support costs	20,334	20,334	19,200	19,200
	<u>35,787</u>	<u>35,787</u>	<u>32,309</u>	<u>32,309</u>

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>1,959</u>	<u>2,265</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,680</u>	<u>2,780</u>

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2025	2024
£	£

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	200,000	48,008	248,008
Additions	—	733	733
At 31 December 2025	<u>200,000</u>	<u>48,741</u>	<u>248,741</u>
Depreciation			
At 1 January 2025	—	38,947	38,947
Charge for the year	—	1,959	1,959
At 31 December 2025	<u>—</u>	<u>40,906</u>	<u>40,906</u>
Carrying amount			
At 31 December 2025	<u>200,000</u>	<u>7,835</u>	<u>207,835</u>
At 31 December 2024	<u>200,000</u>	<u>9,061</u>	<u>209,061</u>

16. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>138</u>	<u>138</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>2,482</u>	<u>2,780</u>

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income £	Expenditure £	Transfers £	At 31 December 2025 £
General funds	55,829	57,587	(45,637)	—	67,779
Revaluation reserve	190,447	—	—	—	190,447
	<u>246,276</u>	<u>57,587</u>	<u>(45,637)</u>	<u>—</u>	<u>258,226</u>

	At 1 January 2024	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	98,898	46,824	(39,895)	(49,998)	55,829
Revaluation reserve	190,447	—	—	—	190,447
	<u>289,345</u>	<u>46,824</u>	<u>(39,895)</u>	<u>(49,998)</u>	<u>246,276</u>

Restricted funds

	At 1 January 2025	Income £	Expenditure £	Transfers £	At 31 December 2025 £
Restricted Fund 1 - desc in a/cs	60,000	36,052	—	—	96,052

	At 1 January 2024	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Restricted Fund 1 - desc in a/cs	—	10,002	—	49,998	60,000

Downderry and Seaton Village Hall

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	207,835	207,835
Current assets	148,925	148,925
Creditors less than 1 year	(2,482)	(2,482)
Net assets	<u>354,278</u>	<u>354,278</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	209,061	209,061
Current assets	99,995	99,995
Creditors less than 1 year	(2,780)	(2,780)
Net assets	<u>306,276</u>	<u>306,276</u>

20. Analysis of changes in net debt

	At 1 Jan 2025 £	Cash flows £	At 31 Dec 2025 £
Cash at bank and in hand	<u>99,857</u>	<u>48,930</u>	<u>148,787</u>

21. Related parties

Two of the trustees, Mrs Smith and Mrs Slyfield undertake some of the cleaning for the Village Hall, and receive money for Carrying out Cleaning Duties. In the Year ending 2025 they received between them £3,120. (2024: £3,120). There was a payment of £153 to Mr Smith to carry out PAT testing in August.

Please See 6.2.2 of the CIO Constitution, referring to sections 185 to 188 of the Charities Act 2011.

Downderry and Seaton Village Hall

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Downderry and Seaton Village Hall

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,134	996
Building Project	36,052	10,002
Subscriptions	2,216	2,268
	<u>39,402</u>	<u>13,266</u>
 Charitable activities		
Food & Drink	10,555	9,185
Hire of Hall	4,114	3,600
Billiards and Snooker	970	909
Badminton	180	275
Shortmat Bowling	425	382
Drama Group	5,502	3,065
Camp Theatre	1,081	–
Bingo	2,587	1,802
Book Sales	184	192
Heating and Lighting	58	–
	<u>25,656</u>	<u>19,410</u>
 Other Trading and Fundraising Activities		
Sum Up 3rd Party	2,822	1,710
Coffee Morning	1,371	1,378
Film nights	–	194
Big Breakfast	6,442	4,162
Quiz Night	733	1,373
Craft fair/ café	9,589	11,331
Other events	6,307	2,789
	<u>27,264</u>	<u>22,937</u>
 Investment income		
Bank interest receivable	<u>1,317</u>	<u>1,213</u>
 Total income	<u>93,639</u>	<u>56,826</u>

Downderry and Seaton Village Hall

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2025

	2025 £	2024 £
Expenditure		
Costs of raising donations and legacies		
Purchases	302	597
Expenditure on Charitable activities		
Purchases	9,548	6,989
Costs of Other trading and Fundraising activities		
Purchases	15,453	13,109
Rates and water	536	337
Light and heat	5,792	5,048
Repairs and maintenance	3,040	1,496
Insurance	1,257	1,932
Other establishment	4,154	3,751
Legal and professional fees	1,680	1,080
Telephone	769	751
Other office costs	1,147	2,540
Depreciation	1,959	2,265
	35,787	32,309
Total expenditure	45,637	39,895
Net income	48,002	16,931
