

WEST MOORS MEMORIAL HALL

Registered as a Charity
Charity Number 1212375
Company Number CE039304

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2026



Accounts prepared by Andrew Risby FCCA

231 Station Road
West Moors
Ferndown
Dorset BH22 0HZ

WEST MOORS MEMORIAL HALL

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WEST MOORS MEMORIAL HALL

Charity Number 1212375

Trustees' First Report

The Trustees present the Charity's first report together with the financial statements of the Charity for the period ended 28th February 2026.

Trust Information

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was set up on 3rd March 2025 and became operational on the 1st November 2025 following the transfer in of assets and liabilities of the Charitable Trust (No 217171) of the same name on that date. It has defined its year-end as the last day of February.

The CIO is governed by a Constitution based on that of the Charitable Trust, and by the covenants placed on the land acquired by that Trust in 1929 and subsequently. The land and buildings managed by the Trustees were transferred from the Official Custodian of Charities to the CIO in late 2025, and an appropriate nominal value has been incorporated into these accounts.

Registered Charity Number

1212375

Trustees

Trustees are appointed from the local community of West Moors, either from within local organisations, or for any special skills they may have. No other body has the right to appoint Trustees,

The appointment of Secretary and Treasurer is made annually at the Annual General Meeting.

The charity is administered by the Trustees who meet regularly, and provide their services on a voluntary basis.

Chairman	Ian Linehan	
Secretary	Mary Male	
Treasurer	Andrew Risby	
Safety Officer	Roger Male	(Resigned 3rd November 2025)
Other Trustees	Sue Hamlett	(Resigned 6th November 2025)
	Sandra Smith	
	Brian Bignall	(Appointed 1st November 2025)
	Amie Fawcett	(Appointed 3rd November 2025)

Bankers

Lloyds Bank Plc
Head Office

Independent Examiner

Ms L Everington ACMA

Continued...

WEST MOORS MEMORIAL HALL

Trustees' First Report continued

Objectives and Activities

The Charity was created in 2025 as a replacement for the Charitable Trust No 217171, set up in 1929. The purpose of both charities is to maintain in good order and manage a permanent building, under the name of West Moors Memorial Hall, together with its land, as a village hall for the benefit of the local community. The land on which the Hall stands is the subject of a number of restrictive covenants. The main activity of the Charity is the hiring out of a large Hall and a small hall to individuals and local organisations for social, recreational and educational purposes, so benefitting the local community.

Achievements and Performance

During this first financial year, the Trustees maintained the fabric of the hall within the Health and Safety Regulations and satisfied the conditions for its continued use, for social, education and recreational purposes, as required by its constitution and covenants, and by other regulatory bodies. The Hall is run by six part-time volunteer Trustees, helped by two self-employed contractors. It is open 360 days a year, from 9:00 to 23:00 and offers three booking periods a day in two halls. Hall occupancy is high - up to 90% at times. With the agreement of our regular hiring organisations, hire charges increased in July 2025, the first increase since May 2023. The Hall continues to be a popular location, well used by local organisations and for private events. Repair and maintenance work started under the old charity continued, with some £33,000 of essential capital expenditure being incurred in the first three months of the new Charity, funded from reserves set aside for this purpose. This capital expenditure ceased in January 2026, and resulted in the removal of unused and unsafe sections of the Hall frontage and a significant improvement in appearance.

Financial Review

The income and expenditure reflected in these accounts is for the period from Vesting to the year-end, a period of four months. Comparative and prior months' data from the previous Charitable Trust is also included for information. Hire charges increased in July 2025 by an average of 6% to cover inflationary costs in expenditure, and regular income comfortably covers regular expenditure incurred in managing the Hall on a day-to-day basis. The financial statements have been subjected to an Independent Examination as they are exempt from the audit requirements of Section 144(1) of the Charities Act 2011.

The Trustees are satisfied with the reported financial results. This first annual report includes financial activity for only four months, with relevant income and expenditure figures from the previous Charitable Trust shown for information purposes only.

Funding grants amounting to more than £36,000 had been received by the Charitable Trust, and credited to reserves. All reserves together with fixed assets and liabilities were transferred to the CIO in November 2025.

The regular activities of the two charities in the year ended 28th February 2026 resulted in slightly higher income and expenditure than prior years, with the capital expenditure mentioned being partly offset by funding grants. The latter is summarised here:

	Charitable Trust	CIO	Total
Funding Income	£ 36,150	£ -	£ 36,150
Capital Expenditure	£ 20,282	£ 30,798	£ 51,080
Net	£ 15,868	-£ 30,798	-£ 14,930

Reserves totalling £68,106 were transferred in from the Charitable Trust in November 2025. The Trustees consider that its available reserves are its net current assets, which at the year end were £37,220 (2025: £66,409).

Reserves Policy

Reserves carried forward are considered to be adequate to meet ongoing short and medium term commitments for the running and maintenance of the Hall, a 95-year-old building. In order to maintain the current level of reserves and meet expenditure requirements, the Trustees will continue to pro-actively manage the income levels, and react appropriately to the inflationary growth of expenditure. The Hall is thus considered to be a going concern.

For the coming financial year, the Trustees will ensure that regular income covers regular operating expenditure, with a small surplus, thus maintaining the reserves for the essential capital projects. The ideal reserve level is in the order of £40,000.

Continued...

WEST MOORS MEMORIAL HALL

Trustees' First Report continued

Plans for the future

In considering the future activities of the Hall, the Trustees have taken into account the following:

- 1 All major repairs to the 95-year-old building have been completed.
- 2 Reserves were depleted by the cost of essential major works in 2025, and need replenishing.
- 3 The Hall is a very busy community facility, managed by only a few Trustees.
- 4 The community of users is asking for certain other additional facilities to be made available.

As a result, in consultation with the community, the Trustees will continue to run the Hall as now, while planning to accommodate the community's requests. In order to replenish its reserves, an increase in the hire charges a little above inflationary pressures will be considered for mid 2026.

An opportunity to accommodate another charity (with similar community benefits) within the Hall's grounds arose in 2025 and will be explored further as a way of sharing the cost of managing the estate.

Statement of Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the income and expenditure accounts for that period.

In preparing these financial statements the Trustees have:

- > selected suitable accounting policies and applied them consistently
- > made judgements and estimates that are reasonable and prudent
- > prepared the financial statements on the going-concern basis since it is inappropriate in the view the Trustees to presume that the charity will not continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for ensuring that the financial statements comply with the Charities Act 2011. It is the Trustees' view that the proprietary accounting system introduced three years ago continues to produce monthly financial statements in an accurate and timely manner.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All the Hall's policies are now reviewed regularly to ensure that current regulations are adhered to and that the policies are effective in safeguarding the Charity's assets.

The physical estate within which the Hall stands - consisting of buildings, a large car park, a bowling green and other green space - is now registered at the Land Registry as owned by the CIO. The Trustees have acknowledged their duties and responsibilities in holding this estate on behalf of the Community of West Moors.



M Male - Secretary

Dated : 29 April 2026

WEST MOORS MEMORIAL HALL

Independent Examiner's Report to the Trustees of the West Moors Memorial Hall

I report on the accounts of the West Moors Memorial Hall for the period ended 28th February 2026, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The current Trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to:

- > examine the accounts under section 145 of the 2011 Act;
- > to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- > 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 the accounts present a "true and fair view" and the report is limited to those matters set out in the statements that follow.

To facilitate my review, the Trustees provided 'audit' access to the Hall's accounting system, and I was able to validate that the reported results for the year are in line with those reflected in that system.

Independent Examiner's Statement

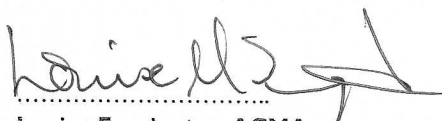
In connection with my examination, no matter has come to my attention :

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

2. which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Louise Everington ACMA
4 Hove Park Way
Brighton
BN3 6PS

Dated :

18th MARCH 2026

WEST MOORS MEMORIAL HALL

Statement of Financial Activities for the Year Ended 28th February 2026

All activity is within Unrestricted Funds

		Year to 28th February 2025 ~	Eight months to 31st October 2025 ~~	Four months to 28th February 2026 ~~~
Notes				
See Footnotes for charity identification				
		£	£	£
Incoming Resources				
		25,018	17075	7,673
Hall Lettings				
Bowls Club Contributions		3,812	2,900	967
Social Club Contributions		9,000	6,000	3,200
Bank Interest Received		782	319	85
Donations		25	750	1,210
Other Income		-	130	2
Hire of Car Park		1,800		
Total regular incoming resources		40,437	27,174	13,137
Exceptional Income	2, 14	14,500	21,647	0
Total Income		54,937	48,821	13,137
Resources Expended				
	1, 4	25,267	17,830	9,019
Hall Maintenance				
Governance Costs	5	3,490	1,372	563
Car Park Costs		650	0	0
Professional and Legal Fees	3,14	0	4,134	2,570
Fundraising costs		0	0	0
Total regular expenditure		29,407	23,336	12,152
Exceptional expenditure	3, 14	34,836	22,749	30,798
Total Expenditure		64,243	46,085	42,950
Surplus / (Shortfall) for the year		(9,306)	2,736	(29,813)
Depreciation	8.1	(1,370)	(1,040)	(1,073)
Transfer between Funds		0	0	0
Net Resource Surplus or (Shortfall)		(10,676)	1,696	(30,886)
Surplus / (Shortfall) for the prior period		(10,676)		
Total Funds Brought Forward		77,085	66,409	
Funds at period end	8.2, 14	66,409		
Surplus / (deficit) added to funds			1,696	-30,886
Transferred on Vesting			68,105	68,105
TOTAL FUNDS CARRIED FORWARD		66,409		37,219

~ This column for information only; figures relate to the Charitable Trust

~~ Pre-merger income & expenditure within the Charitable Trust

~~~ Post-merger income & expenditure within the CIO

The Notes form part of these financial statements

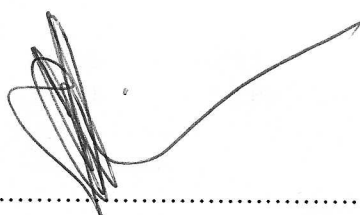
# WEST MOORS MEMORIAL HALL

## Balance Sheet as at 28th February 2026

|                                      | Note | 2026          |               | 2025**        |               |
|--------------------------------------|------|---------------|---------------|---------------|---------------|
|                                      |      | £             | £             | £             | £             |
| <b>FIXED ASSETS</b>                  |      |               |               |               |               |
| Tangible Assets                      | 8    |               | 6,415         |               | 3,070         |
| <b>CURRENT ASSETS</b>                |      |               |               |               |               |
| Debtors                              |      | 681           |               | 676           |               |
| Payments In Advance                  |      |               |               |               |               |
| Cash at Bank :                       | 9    |               |               |               |               |
| Current Account                      |      | 5,064         |               | 6,281         |               |
| Deposit Account                      |      | 30,030        |               | 60,515        |               |
|                                      |      | <u>35,775</u> |               | <u>67,472</u> |               |
| <b>CURRENT LIABILITIES : Amounts</b> |      |               |               |               |               |
| <b>Falling Due Within One Year</b>   |      |               |               |               |               |
| Creditors: Unpaid Supplier Invoices  |      | 1,852         |               | 2,055         |               |
| Prepaid 2025-26 deposits             |      | 2,675         |               | 1,775         |               |
| Prepaid 2025-26 Income               |      | 443           |               | 303           |               |
|                                      |      | <u>4,970</u>  |               | <u>4,133</u>  |               |
| <b>NET CURRENT ASSETS</b>            |      |               | 30,805        |               | 63,339        |
| <b>NET ASSETS</b>                    |      |               | <u>37,220</u> |               | <u>66,409</u> |
| <b>FUNDS</b>                         |      |               |               |               |               |
| Unrestricted Funds                   | 14   |               | 36,220        |               | 66,409        |
| Endowment Funds                      | 14   |               | 1,000         |               |               |
| Total charity funds                  |      |               | <u>37,220</u> |               | <u>66,409</u> |

\*\* This column is for information only since it relates to a different charity: see page 2

Approved by the Trustees on ..... 29/4/26 .....



I P Linehan (Chairman)

The Notes form part of these financial statements

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the four months ended 28th February 2026

### 1. Accounting Policies

#### Basis of Accounting

In preparing the financial statements the Trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) issued in January 2026.

#### Depreciation

Fixed assets are depreciated at varying rates on the straight line basis over their useful life.

Two high-value assets have been added to the register since vesting and a full first-year depreciation applied.

#### Income and Funds

Income is recognised in the period to which the charity is entitled to receipt. Interest receivable is included when received by the charity.

Exceptional and one-off items of income are reported separately from regular income.

#### Expenditure

Exceptional and one-off significant items of expenditure are reported separately from regular expenditure.

#### Taxation

No liability to UK taxation arises on any of the society's sources of income due to its charitable status and all investment income is received gross of tax.

#### Cash Donations and Gifts

These are included in the Statement of Financial Activities (SOFA) when :

- > the charity is told it is to receive the gift or donation;
- > the Trustees are reasonably certain of the amount to be received;
- > the Trustees are reasonably certain they will receive the money; and
- > any conditions for receipt are met.

#### Legacies

These are included as soon as it is reasonably certain they will be received.

The accounts contain no legacies.

#### Fund Accounting

Funds held by the charity are either :

**Unrestricted Funds:** These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees. These form the majority of the Charity's funds.

**Restricted Funds:** These are funds which have been given for particular restricted purposes and projects. The charity has one such fund related to the land and buildings.  
See Notes 8.1, 8.2 and 14.

#### Debtors

Short term debtors are measured at transaction price, less any impairment.

#### Cash at Bank

Cash is represented by deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

#### Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs and subsequently at amortised cost using the effective interest method.

#### Financial Instruments

The Charity enters into only basic financial instrument transactions that result in the recognition of financial assets and liabilities like payments in advance and sundry creditors.

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the four months ended 28th February 2026

|                                                                                                                    | 2026*         | 2025**        |
|--------------------------------------------------------------------------------------------------------------------|---------------|---------------|
|                                                                                                                    | £             | £             |
| <b>2. Exceptional and one-off items of income</b>                                                                  |               |               |
| These include: Capital Funding Grants                                                                              | -             | 14,500        |
| <b>3. Exceptional Items of expenditure</b>                                                                         |               |               |
| These are reported separately in the SOFA in view of the exceptional amounts in this financial year. They include: |               |               |
| Legal costs associated with the conversion to a CIO                                                                | 2,570         | 5,520         |
| The essential replacement of part of the Hall roof                                                                 | -             | 13,080        |
| Other one-off Hall maintenance costs net of insurance recovery                                                     | -             | 8,556         |
| Fees related to the planned rebuilding of the Hall frontage                                                        | -             | 7,680         |
| Cost of rebuilding the Hall frontage                                                                               | 30,798        | -             |
|                                                                                                                    | <u>33,368</u> | <u>34,836</u> |
| <b>4. Hall Maintenance</b>                                                                                         |               |               |
| Water                                                                                                              | 250           | 635           |
| Gas                                                                                                                | 1,388         | 2,985         |
| Electricity                                                                                                        | 388           | 2,284         |
| Regular repairs and Maintenance                                                                                    | 3,012         | 3,636         |
| Cleaning                                                                                                           | 2,983         | 9,727         |
| Refuse Collection                                                                                                  | 426           | 1,096         |
| Insurance                                                                                                          | -             | 1,942         |
| Licence Fees                                                                                                       | 344           | 70            |
| Sanitary and Washroom Services                                                                                     | 143           | 522           |
| Sundry other costs                                                                                                 | 85            | 2,370         |
|                                                                                                                    | <u>9,019</u>  | <u>25,267</u> |
| <b>5. Governance Costs</b>                                                                                         |               |               |
| Photocopying, Postage and Stationery                                                                               | -             | -             |
| Equipment                                                                                                          | 379           | 141           |
| Telephone and Internet                                                                                             | 122           | 342           |
| Accountancy Fees                                                                                                   | 62            | 186           |
| Sundry Expenses                                                                                                    | -             | 2,821         |
|                                                                                                                    | <u>563</u>    | <u>3,490</u>  |
| Depreciation                                                                                                       |               | 1,370         |
| <b>6. Employees</b>                                                                                                |               |               |
| There were no employees during the year under review. Trustees are volunteers.                                     |               |               |
| Total amount paid                                                                                                  | <u>0</u>      | <u>0</u>      |
| <b>7. Trustees and Related Party Transactions</b>                                                                  |               |               |
| Trustees remuneration and other benefits                                                                           | <u>Nil</u>    | <u>Nil</u>    |
| Transactions with undertakings in which a trustee or connected person has a material interest                      | <u>Nil</u>    | <u>Nil</u>    |
| Amounts paid to persons connected with a trustee for services carried out                                          | <u>Nil</u>    | <u>Nil</u>    |

\* Four months only

\*\* This full year is shown for comparison purposes, and relates to the previous Charitable Trust.

# WEST MOORS MEMORIAL HALL

**Notes to the Financial Statements for the four months ended 28<sup>th</sup> February 2026**

## 8.1 Fixed Assets

|                            |              | <b>Fixtures<br/>&amp; Fittings</b> | <b>Furniture<br/>&amp; Equipment</b> | <b>Land &amp;<br/>Buildings</b> | <b>Total</b>         |
|----------------------------|--------------|------------------------------------|--------------------------------------|---------------------------------|----------------------|
|                            |              | £                                  | £                                    |                                 | £                    |
| <b>Cost</b>                | <i>Notes</i> |                                    |                                      |                                 |                      |
| Net value of Vested Assets | 1            | 180                                | 1,850                                | 0                               | 2,030                |
| Less assets written off    |              | 0                                  | 0                                    |                                 | 0                    |
| Additions                  | 2-4          | 2,064                              | 2,394                                | 1,000                           | 5,458                |
| As at 28th February 2026   |              | <u>2,244</u>                       | <u>4,244</u>                         | <u>1,000</u>                    | <u>7,488</u>         |
| <b>Depreciation</b>        |              |                                    |                                      |                                 |                      |
| Charge for the period      |              | 284                                | 789                                  | 0                               | 1,073                |
| As at 28th February 2026   |              | <u>284</u>                         | <u>789</u>                           | <u>0</u>                        | <u>1,073</u>         |
| <b>Net Book Value</b>      |              |                                    |                                      |                                 |                      |
| As at 28th February 2026   |              | <u>1,960</u>                       | <u>3,455</u>                         | <u>1,000</u>                    | <u>6,415</u>         |
| As at 28 February 2025     |              | 240                                | 2,830                                | 3,070                           | For information only |

Notes:

- 1 This reflects the net value as at Vesting on the 1st November 2025  
2 The fittings addition in the current period is a new gas boiler with 10-year guarantee  
3 The equipment addition in the current period is a new dishwasher with 5-year guarantee  
4 The Land and Buildings addition is the nominal value of the Land describes in Note 8.2 below.

## 8.2 Land and Buildings

The Land and Buildings were held in Trust for the charity by the Official Custodian of Charities prior to the creation of the CIO and were transferred to the CIO in late 2025. The land comprises approximately 6,000 sq m (1.5 acres) and is registered at the Land Registry as DT382635 with the CIO as the owner. The land was originally donated to the village in three parts by Deeds of Covenant in 1929, 1945 and 1948 for social, educational and recreational purposes. Under the Charity Commission rules it is 'designated land'. The Deeds of Covenant and Charity Commission rules prevent its sale and significantly restrict its use; the value of the land is thus considered by the Trustees to be nominal. A nominal value is therefore included in the accounts to record the Charity's ownership of the asset in accordance with the Charities Commission's "Charities SORP" (January 2026) guidance.

History of the estate:

| Origin of the Asset                                                                                                                   | Value  |
|---------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1929-1948: donations of covenanted land to the village by the Fryer family                                                            | Nil    |
| 1929: Charitable Trust (217171) formed to manage the land on behalf of the village; deeds held by the Official Custodian of Charities | Nil    |
| 1929-1930: a large village hall was build with donations from various organisations                                                   | Nil    |
| 2025: Land transferred to the CIO (1212375) at nil value.                                                                             | Nil    |
| 2026: Land reflected in the CIO's accounts at nominal value for information only.                                                     | £1,000 |

## 9. Financial Instruments

|                                                                                       | February 2026 | 1st November 2025 |
|---------------------------------------------------------------------------------------|---------------|-------------------|
|                                                                                       | £             | £                 |
| <b>Financial assets</b>                                                               |               |                   |
| Financial assets measured at fair value through the Statement of Financial Activities | 35,094        | 67,367            |

Financial assets measured at fair value through the Statement of Financial Activities comprise only cash at bank.

# WEST MOORS MEMORIAL HALL

## Notes to the Financial Statements for the four months ended 28th February 2026

### 10. Subsidiaries

The charity does not have any subsidiaries. Two other charitable organisations occupy part of the Charity's land and contribute to the cost of managing the land.

### 11. Capital Commitments

The Trustees have made no commitment for capital expenditure at 28 February 2026.

### 12. Contingent Liabilities

There are no contingent liabilities at 28th February 2026.

### 13. Declarations

The Trustees have not changed the year end date nor the length of the financial year.

The charity did not make any material ex-gratia payments during the year.

None of the charity's financial fixed assets have been revalued during the year.

The Trustees consider that there is no need to prepare a separate summary of income and expenditure within these statutory accounts.

If the requirements of the Trustee Investment Act 1961 apply to the charity, those requirements have been complied with.

### 14. Unrestricted and Restricted Funds

Unrestricted Funds carried forward into the CIO at Vesting totalled £68,106. During the 4 months to 28th February 2026, the cost of extensive rebuilding of the front of the Hall was charged to reserves, with the following effect:

|                                                 | As at 28th February 2026 | As at 1st November 2025 |
|-------------------------------------------------|--------------------------|-------------------------|
|                                                 | £                        | £                       |
| <b>Funds vested from Charity no 217171</b>      |                          |                         |
| Unrestricted Funds - Non designated             |                          | 17,691                  |
| Unrestricted Funds - Designated                 |                          | 50,415                  |
| <b>Funds Movements up to 28th February 2026</b> |                          |                         |
| Brought forward at Vesting                      | 68,106                   |                         |
| Unrestricted Funds - Non designated             | (2,518)                  |                         |
| Unrestricted Funds - Designated                 | (29,368)                 |                         |
| Restricted Funds - Endowment Land               | 1,000                    |                         |
|                                                 | <u>37,220</u>            | <u>68,106</u>           |

During the course of the four-month active period of the CIO, the porch and frontage renewal was completed. The cost of that renewal has been reported as an item of exceptional expenditure, which was charged to the Unrestricted Designated Funds. Funding Grants received by the Charitable Trust in a prior period were added to the Designated Funds and transferred to the CIO on Vesting.

The Restricted Reserve fund relates to the nominal value of the land transferred to the CIO from the Official Custodian of Charities. The CIO has no ability to realise the asset and so reflects only a nominal value in the accounts. The Charity has defined the land as a Capital asset as outlined in the 2026 SORP: a permanent endowment which the Trustees have no power to convert into income and apply or spend. The nominal value is therefore treated as a Restricted Fund.

The land was originally donated to the village (for management by the Hall charity) in the early 1900's.