

Badwell Ash Village Hall
Registered Charity No. 279997

FINANCIAL STATEMENTS

31 December 2025

Contents:

Page 1 – Independent Examiner's Report

Page 2 – Notes to Accounts

Page 3 – Balance Sheet

Page 4 – Statement of Assets & Liabilities

Page 5 – Receipts & Payments Account – General Fund

Page 6 – Receipts & Payments Account – Reserve Fund (Designated)

Page 7 – Receipts & Payments Account – Reserve Fund (Restricted)

Bankers:

Lloyds Bank plc – Buttermarket Branch (30-91-49). P O Box 1000, BX1 1LT

Independent Examiner's report to:
The Trustees of Badwell Ash Village Hall

I report on my examination of the accounts for the period ended 31 December 2025.

Responsibilities and basis of report

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no 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 as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name: Richard Boucher

Date:

11/2/26

BADWELL ASH VILLAGE HALL

NOTES TO ACCOUNTS – 31 December 2025

- 1) The accompanying financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP) and the Financial Reporting Standard for Small Enterprises (FRSSE) using the receipts and payments basis.
- 2) The Statement of Assets and Liabilities illustrates the movement in the respective account and fund balances during the year.
- 3) The **General Fund generated income** from lettings of £8,736 (2024 £8,875) and £2,226 from events (2024 £1,563). Detail is provided in the Receipts & Payments report.
- 4) The **General Fund expenses** were closely monitored throughout the year and included £2,226 spent on general maintenance and further improvements (2024 £3,319). The Fund generated a revenue surplus during the year and, in accordance with the Charity's Reserves Policy, a transfer of £2,279.66 was made to Reserve Fund at the financial year end (2024 £1,867.39). This left a year balance of £5,352.08 (2024 £5,235.61)
- 5) The **Reserve Fund (Designated)** balance was £7,728.05 at the year-end (2024 £11,826.74 of which £5,000 had been earmarked for the cladding and courtyard project completed in early 2025). This leaves an unallocated reserve of £2,728.05 in addition to the minimum reserve of £5,000 required by the charity's Reserves Policy. Capital expenditure during the year totalled £18,751.51 and included new eco heating for the main hall, main hall redecoration and CCTV installation.
- 6) The **Reserve Fund (Restricted)** had been created specifically to channel all grant receipts and expenditure for the major cladding and courtyard project which was completed on budget in early 2025. Following receipt of all grants and payment of all invoices, this fund returned to a 'Nil' balance and has now been closed.

Badwell Ash Village Hall

Balance Sheet detailed

	As at 31/12/2025	As at 31/12/2024
Current assets		
8000: Lloyds - Current Account	7,631.74	7,103.00
8001: Petty Cash	-	-
8002: Lloyds - Deposit Account	5,448.39	41,604.35
Total Current assets	13,080.13	48,707.35
Net Asset surplus (deficit)	13,080.13	48,707.35
Reserves		
Excess/(deficit) to date	(35,627.22)	31,532.38
Z01: Starting balances	48,707.35	17,174.97
Total Reserves	13,080.13	48,707.35

Represented by Funds		
General (Unrestricted)	5,352.08	5,235.61
Designated	7,728.05	11,826.74
Restricted	-	31,645.00
Total	13,080.13	48,707.35

Badwell Ash Village Hall
Statement of Assets and Liabilities (by fund)
As at: 31 December 2025

			Balance	Previous balance
<hr/>				
Cash At Bank And In Hand				
8000: Lloyds - Current Account				
General Fund	Unrestricted		5,352.08	5,235.61
Reserve Fund	Designated		2,279.66	1,867.39
			<hr/>	<hr/>
			7,631.74	7,103.00
 8002: Lloyds - Deposit Account				
Reserve Fund	Designated		5,448.39	9,959.35
Reserve Fund	Restricted		-	31,645.00
			<hr/>	<hr/>
			5,448.39	41,604.35
Cash At Bank And In Hand			<hr/>	<hr/>
			13,080.13	48,707.35
Grand Total			<hr/>	<hr/>
			13,080.13	48,707.35

Badwell Ash Village Hall
Receipts and payments
Selected period: 01 January 2025 to 31 December 2025

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
General - General Fund (Unrestricted) Fund			
Income and endowments			
Donations and legacies			
Donations - Sundry		145.00	154.92
Total Donations and legacies		145.00	154.92
Income from charitable activities			
Lettings - Art Class		840.00	720.00
Lettings - Carpet Bowls		1,272.00	1,104.00
Lettings - Parish Council		536.00	530.00
Lettings - Hounds & Handling		3,132.00	3,243.00
Lettings - Statutory		-	510.00
Lettings - Occasional		1,027.00	770.00
Lettings - Silver Ash		335.00	285.00
Lettings - 4 C's		188.00	204.00
Lettings - Yoga		-	708.00
Lettings - Pilates		300.00	204.00
Lettings - Rainbows		480.00	405.00
Lettings - WI		-	192.00
Lettings - Believe & Twiglets		530.00	-
Lettings - Toddler Group		96.00	-
Events - Quizzes		1,111.67	358.17
Events - Jumble Sale		-	655.62
Events - Christmas Fayre		622.42	367.05
Events - Coffee Morning		101.22	182.93
Events - Summer Party Launch Event		(285.50)	-
Events - Wine Tasting		676.70	-
Insurance Claims		-	223.53
Total Income from charitable activities		10,962.51	10,662.30
Total Income and endowments		11,107.51	10,817.22
Expenditure			
Expenditure on charitable activities			
Utilities - Electricity		3,222.27	2,440.27
Utilities - Water		551.59	380.85
Business Rates - Mid-Suffolk		248.56	240.24
Insurance		947.48	955.62
Cleaner's Wages		923.50	728.00
Cleaning Materials		102.54	123.11
Broadband		(352.08)	(235.61)
Licences & Subscriptions		414.46	379.78
Maintenance - Sundry		2,226.57	3,319.16
Sundry Expenses		39.99	202.80
Accounting Software		180.00	180.00
Website		206.50	-
Total Expenditure on charitable activities		8,711.38	8,714.22
Total Expenditure		8,711.38	8,714.22
Excess of Income and endowments over Expenditure		2,396.13	2,103.00
Brought forward balance		5,235.61	5,000.00
Transfers to/(from)		(2,279.66)	(1,867.39)
Total carried forward balance		5,352.08	5,235.61

Badwell Ash Village Hall
Receipts and payments
Selected period: 01 January 2025 to 31 December 2025

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
Reserve - Reserve Fund (Designated) Fund			
Income and endowments			
Donations and legacies			
Grants - Councillors		-	800.00
Grants - Mid-Suffolk DC		11,032.35	6,280.00
Grants - Parish Council		2,364.00	-
Grants - Other		3,000.00	-
Grants - Suffolk CC		750.00	-
Total Donations and legacies		17,146.35	7,080.00
Income from charitable activities			
Bank Interest		145.43	165.16
BT Goodwill Payments		-	1,444.00
Total Income from charitable activities		145.43	1,609.16
Total Income and endowments		17,291.78	8,689.16
Expenditure			
Expenditure on charitable activities			
Hall Curtains		-	2,600.00
Repairs & Upgrades		-	498.76
Broadband Installation		-	2,339.94
Small Hall Redecoration		-	3,780.00
Small Hall Kitchen		-	129.00
Website		-	620.00
CCTV Installation		2,904.00	-
Main Hall Re-decoration		5,630.00	-
Courtyard Access Ramps		653.00	-
Large Hall Heating		9,564.51	-
Total Expenditure on charitable activities		18,751.51	9,967.70
Total Expenditure		18,751.51	9,967.70
Excess of Income and endowments over Expenditure		(1,459.73)	(1,278.54)
Brought forward balance		11,826.74	11,237.89
Transfers to/(from)		(2,638.96)	1,867.39
Total carried forward balance		7,728.05	11,826.74

Badwell Ash Village Hall
Receipts and payments
Selected period: 01 January 2025 to 31 December 2025

Note	From To	01 January 2025 31 December 2025	01 January 2024 31 December 2024
Reserve - Reserve Fund (Restricted) Fund			
Income and endowments			
Donations and legacies			
Grants - Councillors		-	3,400.00
Grants - Mid-Suffolk DC		30,949.04	-
Grants - Lottery Community Fund		-	20,000.00
Grants - Suffolk CC		-	10,000.00
Grants - B Sunley Foundation		5,000.00	-
Grants - Platinum Jubilee Fund		13,081.56	-
Total Donations and legacies		49,030.60	33,400.00
Total Income and endowments		49,030.60	33,400.00
Expenditure			
Expenditure on charitable activities			
External Cladding & Courtyard		85,594.22	1,755.00
Total Expenditure on charitable activities		85,594.22	1,755.00
Total Expenditure		85,594.22	1,755.00
Excess of Income and endowments over Expenditure		(36,563.62)	31,645.00
Brought forward balance		31,645.00	31,645.00
Transfers to/(from)		4,918.62	-
Total carried forward balance		-	31,645.00