

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Charity Accounts

for the year ended 30 September 2025

Charity Number : 300405

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Charity accounts for the year ended 30 September 2025

Contents

	Page number
Reference and administrative information	1
Trustees' report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	8
Notes to the accounts	9 - 12

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Reference and administrative information for the year ended 30 September 2025

Charity name: War Memorial Village Hall and Institute

Charity registration number: 300405

Principal address:

13 Church Street
Little Shelford
Cambridge
CB22 5HG

The board of trustees who served during the year and to the date this report was approved:

Bill Davidson	Chairman
Sandy Boyle	
Wendy Butler	(Appointed 13 January 2026)
Phil Chatwin	(Appointed 4 March 2026)
Erica Christodoulou	(Resigned 12 November 2025)
Simon Conway-Smith	
Susie Everett	
Diana Haines	(Resigned 1 August 2025)
Robin Skinner	(Appointed 16 May 2025)

The management committee

The trustees as above, together with

Sarah Coppendale	Secretary
Jack Luhrs	Treasurer
Diana Haines	(Appointed 1 August 2025)

Independent examiner

Nigel A Prentis FCA
115c Milton Road
Cambridge
CB4 1XE

Bankers

Lloyds Bank plc
78-80 Cherry Hinton Road
Cambridge
CB1 7BH

CCLA Investment Management Ltd
COIF Charity Funds
80 Cheapside
London
EC2V 6DZ

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Trustees' report for the year ended 30 September 2025

The trustees present their report and the accounts for the charity for the year ended 30 September 2025.

Structure, governance and management

By an indenture dated 15 October 1919 and a further indenture dated 9 March 1927, land was conveyed to trustees for the site of a War Memorial Village Hall and Institute for the benefit of the inhabitants of the Parish of Little Shelford. Under the provisions of the indenture the land and hereditaments were to be vested in the Board of the Charity Commissioners. Following applications dated 14 January 1920 and 2 May 1927, orders vesting the property were made on the 13 February 1920 and 1 June 1927. The trustees are responsible for the management and control of the memorial hall on behalf of the Charity Commissioners.

Recruitment and appointment of new trustees and other members of the management committee

The trust deed of 15 October 1919 provides that management and control of the trust be undertaken by seven trustees appointed from parishioners of the village of Little Shelford. When the numbers of trustees falls below seven new trustees, to restore the number to seven, are appointed by the unanimous decision of the existing trustees. In order to discharge their duties effectively, the trustees invite suitable additional members to join the committee.

The trustees of the trust during the year were the first six named below and the members of the management committee comprised all of those named:

Bill Davidson	(Appointed Chairman 17 July 2024)
Sandy Boyle	
Erica Christodoulou	(Resigned 12 November 2025)
Simon Conway-Smith	
Susie Everett	
Diana Haines	
Sarah Coppendale	(Secretary)
Jack Luhrs	(Treasurer)
Robin Skinner	(Appointed 16 May 2025)

Management arrangements

The trustees/management committee meets approximately every eight to ten weeks and retains overall responsibility for the activities of the trust. They have established policy and operational guidelines for the maintenance and use of the village hall amenities. Day to day arrangements for the use of the hall are undertaken by a bookings clerk who report directly to the trustees/management committee.

Risk assessment

The trustees have established a basis for the assessment, review and mitigation of the major risks faced by the charity. The trustees are satisfied that all risk have been addressed.

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Trustees' report for the year ended 30 September 2025

Objectives and activities

The charity was established with the object of providing a village hall for the benefit of the inhabitants of the parish of Little Shelford. The construction of the second village hall was completed in March 2000.

The trustees actively promote the use of the hall for sporting, social, drama and similar activities by members of Little Shelford and other local organisations and for private functions by local residents. The trustees are committed to extending the access and the range of activities to as wide an audience as possible within the village.

Achievements and performance

1) Incoming resources from activities to further the charity's objectives (see Note 2 to the accounts)

Sporting activities recorded a +38% increase in income compared to the previous year and +34% when comparing to budget. (Actual £13,863 vs Budget £10,380 (2024: £10,079)).

The income from the hire for private parties and other functions was down -5% on the previous year and +20% on the budget. (Actual £3,399 vs Budget £2,863 (2024: £3,584)).

Other uses for the hall - church activities and the local history society meetings recorded higher income versus last year and +12% above budget (Actual: £2,839 vs Budget £2,540 (2024: £1,841)). The annual children's pantomime income was £1,120 vs Budget £1,120.

2) Other incoming resources (see the Statement of financial activities)

There were two fund-raising events during the year. Two film evenings showing Wicked Little Letters which raised £652.54 and Paddington in Peru which raised £322.01, this is down versus last year (£1,579) and -39% below budget.

Less favourable interest rates have had an impact on the trust with interest for the year being £3,503. This compares with the budget of £3,889.

3) Other matters

During the year, routine maintenance has been performed so as to ensure that the high standard of the hall is being achieved.

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Trustees' report for the year ended 30 September 2025

Financial review

These accounts summarise the income and expenditure of the trust for the year.

The aggregate net surplus for the year was £1,445 (2024: deficit £3,636) comprising an operating surplus of £10,722 (2024: Surplus £5,420) less total depreciation of £9,277 (2024: £9,056).

General Fund (see note 7)

The income, principally comprising of letting income, and the expenditure, the running costs of the village hall, generated a net surplus of £7,271 (2024: Surplus £2,190). The sum of £1,500 (2024: £1,500) was transferred to the Building Fund, being the annual provision towards redecoration.

At the end of the year the balance on the General Fund amounted to £25,060 (2024: £19,289).

It is the trustees' policy to maintain a prudent balance on the General Fund of approximately one year's income and to transfer any surplus funds to the Building Fund.

Building Fund (see note 7)

The Building Fund is a designated fund set aside by the trustees and equals the net book value of the village hall of £143,654 together with funds being accumulated for future major repairs and maintenance or improvements to the village hall. This latter sum currently amounts to £90,352. The annual depreciation charge against the Building Fund was £5,826.

Independent Examination

The trustees would like to thank Nigel A Prentis FCA for undertaking the Independent Examination of these accounts on a voluntary basis.

On behalf of the trustees

Bill Davidson
Chairman

Date:

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Independent Examiner's report to the trustees for the year ended 30 September 2025

I report on the accounts for the trust for the year ended 30 September 2025 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and 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 a 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

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

Nigel A Prentis FCA
Chartered Accountant and Independent Examiner
115c Milton Road
Cambridge
CB4 1XE

War Memorial Village Hall and Institute
Little Shelford, Cambridge

Statement of financial activities for the year ended 30 September 2025

		2025	2025	2025
		Unrestricted General	Building	Total
		Fund	Fund	Funds
		£	£	£
Incoming resources				
from generated funds	<i>Note</i>			
Voluntary income:				
Bank interest		3,503	-	3,503
from activities in furtherance of the charity's objects:				
Income from lettings	2	21,226	-	21,226
Fund raising events		2,045	-	2,045
Total incoming resources		26,774	-	26,774
Resources expended				
Charitable activities	3	18,278	5,826	24,104
Fund raising events		1,070	-	1,070
Governance costs		155	-	155
Total resources expended		19,503	5,826	25,329
Net incoming (outgoing) resources for the year 2025		7,271	(5,826)	1,445
Transfer between funds		(1,500)	1,500	-

War Memorial Village Hall and Institute
Little Shelford, Cambridge

Statement of financial activities for the year ended 30 September 2025

		2024	2024	2024
		Unrestricted General	Building	Total
		Fund	Fund	Funds
		£	£	£
Incoming resources				
from generated funds				
Voluntary income:				
Bank interest		3,861	-	3,861
from activities in furtherance of the charity's objects:				
Income from lettings	2	16,624	-	16,624
Fund raising events		3,427	-	3,427
Total incoming resources		23,912	-	23,912
Resources expended				
Charitable activities	3	19,719	5,826	25,545
Fund raising events		1,848	-	1,848
Governance costs		155	-	155
Total resources expended		21,722	5,826	27,548
Net incoming resources for the year 2024		2,190	(5,826)	(3,636)
Transfer between funds		(1,500)	1,500	-
Fund balances brought forward		18,599	242,657	261,256
Net incoming resources for the year 2024		2,190	(5,826)	(3,636)
Transfer between funds		(1,500)	1,500	-
Cost of redecoration		-	-	-
Fund balances carried forward		19,289	238,331	257,620
Net incoming resources for the year 2025		7,271	(5,826)	1,445
Transfer between funds		(1,500)	1,500	-
Cost of redecoration		-	-	-
Fund balances carried forward	7	25,060	234,005	259,065

The notes on pages 9 to 12 form part of these accounts

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Balance sheet as at 30 September 2025

	<i>Note</i>	2025 £	2025 £	2024 £	2024 £
Tangible fixed assets	6		154,240		162,413
Current assets					
Debtors and prepayments		5,603		2,919	
Bank current account		19,548		19,242	
COIF Charities Deposit Fund		81,280		77,777	
		106,431		99,938	
Creditors: amounts falling due within one year					
Creditors and accruals		1,276		1,736	
Income in advance		330		2,995	
		1,606		4,731	
Net current assets			104,825		95,207
Net assets			259,065		257,620
Funds					
Unrestricted funds					
General Purpose Fund	7		25,060		19,289
Building Fund	7		234,005		238,331
Total funds			259,065		257,620

The notes on pages 9 to 12 form part of these accounts

For and on behalf of the trustees

Bill Davidson
Chairman

Date:

1 Accounting policies

a) Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice, Accounting and Reporting by Charities, issued in January 2005.

b) Depreciation

Depreciation is charged to write off the cost of the tangible fixed assets over their estimated useful lives at the following rates:

Village hall building	2% on cost
Plant and equipment	20% on cost
Furniture and fittings	10% on cost

c) Incoming resources

Charitable trading activities: Income from sporting, social and drama activities is included in the incoming resources in the period in which the activity takes place.

Other income: Income from fundraising events, bank interest and donations (together with any related tax credits) are included in the accounts when they are received.

d) Resources expended

The majority of costs relate to maintenance and management of the village hall. These are charged to the accounts as accrued.

2 Incoming resources from activities to further the charity's objectives

	2025	2024
	£	£
Sports:		
Badminton	5,547	1,519
Snooker	439	485
Pilates	5,033	5,006
Ballet	110	263
Body Blast	853	832
Yoga	1,881	1,974
	13,863	10,079
Social:		
Church	2,769	1,766
History Society	70	70
Private parties and room hire	3,399	3,584
Hire of tables	5	5
Drama:		
Pantomime	1,120	1,120
	21,226	16,624

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Notes to the accounts for the year ended 30 September 2025

3 Resources expended

	2025 Unrestricted General Fund £	2025 Building Fund £	2025 Total Funds £
Charitable activities			
Booking clerk wages	1,596	-	1,596
Cleaning	3,333	-	3,333
Electricity and gas	4,294	-	4,294
Water	321	-	321
Insurance	1,988	-	1,988
Performing Rights Society	218	-	218
Repairs, maintenance and cleaning materials	1,223	-	1,223
Other expenses	1,338	-	1,338
Broadband	516	-	516
Depreciation	3,451	5,826	9,277
	18,278	5,826	24,104

	2024 Unrestricted General Fund £	2024 Building Fund £	2024 Total Funds £
Charitable activities			
Booking clerk wages	1,536	-	1,536
Cleaner's wages	3,159	-	3,159
Electricity and gas	2,481	-	2,481
Water	316	-	316
Insurance	1,811	-	1,811
Performing Rights Society	314	-	314
Repairs, maintenance and cleaning materials	6,095	-	6,095
Other expenses	295	-	295
Broadband	482	-	482
Depreciation	3,230	5,826	9,056
	19,719	5,826	25,545

4 Trustee remuneration and expenses

The trustees received no remuneration or expenses during the year.

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Notes to the accounts for the year ended 30 September 2025

5 Employee and staff costs

The average monthly number of part time staff during the year was as follows:

	2025 Number	2024 Number
Booking Clerk	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>
	 2025	 2024
	£	£
Salaries and wages	<u>1,596</u>	<u>1,536</u>

6 Fixed assets

2025	Freehold Property	Fixtures and fittings	Plant and equipment	Total
Cost	£	£	£	£
Balances brought forward	291,312	49,664	25,884	366,860
Additions	-	-	-	-
Disposals	-	-	1,104	1,104
At 30 September 2025	<u>291,312</u>	<u>49,664</u>	<u>26,988</u>	<u>367,964</u>
Depreciation				
Balances brought forward	141,833	40,471	22,143	204,447
Additions	-	-	-	-
Disposals	-	-	-	-
Depreciation charge	5,826	2,255	1,196	9,277
At 30 September 2025	<u>147,659</u>	<u>42,726</u>	<u>23,339</u>	<u>213,724</u>
Net book value				
At 30 September 2025	<u>143,653</u>	<u>6,938</u>	<u>3,649</u>	<u>154,240</u>
At 30 September 2024	<u>149,479</u>	<u>9,193</u>	<u>3,741</u>	<u>162,413</u>
2024				
Cost	£	£	£	£
Balances brought forward	291,312	49,664	25,884	366,860
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 September 2024	<u>291,312</u>	<u>49,664</u>	<u>25,884</u>	<u>366,860</u>
Depreciation				
Balances brought forward	136,007	38,216	21,168	195,391
Additions	-	-	-	-
Disposals	-	-	-	-
Depreciation charge	5,826	2,255	975	9,056
At 30 September 2024	<u>141,833</u>	<u>40,471</u>	<u>22,143</u>	<u>204,447</u>
Net book value				
At 30 September 2024	<u>149,479</u>	<u>9,193</u>	<u>3,741</u>	<u>162,413</u>
At 30 September 2023	<u>155,305</u>	<u>11,448</u>	<u>4,716</u>	<u>171,469</u>

**War Memorial Village Hall and Institute
Little Shelford, Cambridge**

Notes to the accounts for the year ended 30 September 2025

7 Funds

	General Fund £	Unrestricted Building Fund £	Total Funds £
Balances brought forward	18,599	242,657	261,256
(Deficit) of income over expenditure 2024	2,190	(5,826)	(3,636)
Transfers 2023	(1,500)	1,500	-
Balances carried forward	19,289	238,331	257,620
Balances brought forward	19,289	238,331	257,620
(Deficit) of income over expenditure 2025	7,271	(5,826)	1,445
Transfers 2024	(1,500)	1,500	-
Balances carried forward	25,060	234,005	259,065

The General Fund comprises of amounts available for use in the furtherance of the trust's principle activity.

The Building Fund is a designated fund and comprises of amounts set aside by the trustees representing amounts expended on the village hall, less depreciation there on, together with funds being accumulated for future major repairs and maintenance or improvements to the village hall.

8 Trust status

The War Memorial Village Hall and Institute Little Shelford is a charitable trust with registered number 300405.