

Charity Registration Number: 302645

**Huntingdon Commemoration Hall**

**Unaudited**

**Annual Report and Financial Statements**

**For the Year Ended**

**31 March 2025**

# HUNTINGDON COMMEMORATION HALL

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## HUNTINGDON COMMEMORATION HALL

### REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

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#### The charity name

The legal name of the charity is Huntingdon Commemoration Hall.

#### The charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission for England & Wales (CCEW) with charity number 302645.

#### Legal structure of the charity

The Governing Document of the charity is the Trust Deed establishing the charity. The Governing Document is dated 10 November 1947. The Trustees are all individuals.

#### The principal operating address of the charity is:

39 High Street, Huntingdon, PE29 3AQ

The charity's website address is [www.commhall.org](http://www.commhall.org)

#### The Trustees in office on the date the report was approved were:

P Sweeney (Chair)  
D Whitehead  
A Welsh  
S Stammler  
G Makey  
P Valls  
E Carpenter  
E Daly  
M Fearon  
G Hunt

#### The following persons served as Trustees during the year ended 31 March 2025:

Name	Appointed
P Sweeney	2018
D Whitehead	2005
A Welsh	2014
A McAdam (resigned 6 June 2024)	2018
S McAdam (resigned 6 June 2024)	2015
S Stammler	2018
G Makey	2018
P Valls	2019
E Carpenter	2019
E Daly	2021
T Askew (resigned 30 January 2025)	2022
R Crisp (resigned 30 January 2025)	2023
M Fearon (appointed 6 June 2024)	2024
G Hunt (appointed 6 June 2024)	2024

The power of appointing new or additional Trustees vests with the existing Trustees and they must be nominated by resolution of the Committee.

#### Bankers

Barclays Bank plc  
1 Market Hill  
Huntingdon  
PE29 3AE

#### Independent examiner

George Hay  
St. George's House  
14 George St  
Huntingdon  
PE29 3GH

## HUNTINGDON COMMEMORATION HALL

### TRUSTEES' AND CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees' present their report and the financial statements for the year ended 31 March 2025.

Reference and administrative information set on page 1 forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, the Charities Act 2011, Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (the "Charities SORP") and comply with the charity's Governing Document.

#### **Objectives and activities of the charity**

The Huntingdon Commemoration Hall charity's activities are based on the objects of the charity stated in the original Trust Deed dated 1947 and subsequent Memorandum of Amendment, namely to provide and promote for the benefit of the inhabitants of Huntingdon (and particularly for those of less financial means) facilities for their recreation or welfare.

#### **Public benefit**

The Hall continued to be let to local community groups and the Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **The achievements and performance of the charity during the year is described in the following Chair's report.**

It is a pleasure to present my report as Chair of the Huntingdon Commemoration Hall Charity for the period from April 2024 to March 2025. This has been a year of meaningful progress, strong community engagement, and growing confidence in the Hall's role as a thriving charitable organisation at the heart of local life.

Throughout the year, the Hall has continued to be well used by a wide range of community groups, private hirers, and local organisations. This consistent demand reflects both the versatility of the building and the value it holds for those who use it. It has been particularly encouraging to welcome new users alongside long-standing supporters, reinforcing the Hall's position as a place for creativity, remembrance, and connection.

#### **Arts Café Kitchen Redevelopment – August 2024**

A major highlight of the year was the redevelopment of the kitchen within the Arts Café space in August 2024. This project was made possible through funding from Cambridgeshire County Council, for which we are extremely grateful. The redevelopment has created a modern, fit-for-purpose kitchen, providing a new and sustainable way to strengthen our food offering.

The new kitchen enables us to produce our own food items and products on site, giving greater control over quality and costs while reducing reliance on external suppliers. This has resulted in lower operating costs and a reduced environmental impact, with fewer deliveries and more efficient use of resources. Importantly, food waste has also been reduced, supporting our commitment to responsible and sustainable operation.

#### **Improvement to our facilities.**

Thanks again to a grant from Cambridgeshire County Council we were also able to install air conditioning in our main hall improving the heating and cooling abilities for the comfort of our users, communities and hirers. This will also help to reduce our costs and carbon emissions.

#### **Community Performance and the Christmas Pantomime**

Our Christmas pantomime, A Christmas Wish, was another standout success and remains a cornerstone of the Hall's cultural programme. As a community-based amateur theatre production, the pantomime plays a vital role in bringing people together, showcasing local talent, and creating shared experiences across generations.

The 2024 production welcomed approximately 2,500 audience members, demonstrating the continued enthusiasm for accessible, locally produced live performance. This success was made possible by the dedication of the cast, crew, volunteers, and creative team. We were also delighted to receive huge support from the Mayor of Huntingdon, Cllr Karl Brockett, and his wife Julie, whose encouragement and visible backing meant a great deal to all involved and highlighted the wider civic value of the production.

### **Governance, Growth, and Looking Ahead**

As the Hall continues to grow and develop as a charity, the Trustees have begun a period of reflection to review where we are and how we sustain both our performance and our growth into the future. This includes taking a thoughtful and strategic look at our staffing structure, ensuring we have the right capacity and skills in place, as well as reviewing the fabric of the building to understand future maintenance and investment needs.

This work is about setting a clear direction—identifying priorities, planning responsibly, and ensuring that the Hall remains resilient, welcoming, and fit for purpose for years to come. By balancing ambition with careful stewardship, we aim to protect what makes Commemoration Hall special while continuing to evolve in response to community needs.

I would like to thank my fellow Trustees for their continued commitment, insight, and collaborative approach, as well as all staff, volunteers, supporters, and users of the Hall. Your contribution is fundamental to everything we achieve.

With strong foundations, improved facilities, and a clear focus on the future, I am confident that Commemoration Hall Charity is well placed to continue serving our community with energy, creativity, and care.

### **Trustees – policies adopted for the induction and training of Trustees**

Training of the Trustees' is undertaken on an informal basis. Each new Trustee upon his or her appointment will be given a copy of the Trust Deed and any amendments to it, as well as a copy of the charity's latest report, finance governance document and statement of accounts. All Trustees are kept informed at meetings of their duties and obligations under the law in addition to their proper conduct.

### **Financial Review**

#### **a) Principal funding**

As shown in the Financial Statements, our financial position has improved this year. The charity's income is made up of income generated from the Arts Café, events, commercial and community room and hall hires, donations and grants. See notes 2 and 3 to the accounts.

As at 31 March 2025 the charity had £38,172 (2024: £38,760) in unrestricted funds and £47,843 (2024: £13,265) in restricted funds. This puts the charity in a modestly robust position to initiate further income generating charitable activities and projects with an eye on achieving the long-term objective of becoming financially sustainable.

The charity recorded a net surplus of £33,990 (2024: £28,393) for the year.

Trustees have complete discretion for their use of unrestricted funds. The Trustees meet at properly convened meetings to review the assets and finances of the charity.

#### **b) Principal risks and uncertainties**

The Trustees have considered the major risks to which the charity is exposed to and have satisfied themselves that they have robust systems and processes in place in order to manage those risks.

#### **c) Reserves policy**

It is the policy and objective of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three month's expenditure, excluding depreciation and discrete projects. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **d) Going concern**

The charity continues to face many financial challenges as a result of the continued impact of high inflation on the cost of stock, wages and general expenses together with the wider economic pressures facing our community. Since the year end we have seen the Arts Café, events and hall hire bookings continue to remain strong as a result of repeat customers, referrals and new enquiries. As mentioned in the Chair's Report the Christmas Pantomime has been a great source of much needed funds and the improvements made to the kitchen with the assistance of grants have enabled us to improve the financial contribution made to the charity. Additionally, since the year end the charity has been awarded a grant that will help us become greener by replacing many of the old inefficient lights throughout the hall. The Trustees believe this will have a positive financial impact on the charity. This together with the efforts of the Trustees, staff and volunteers puts us in a good position to tackle the financial challenges. The Trustees continue to carry out regular financial stress tests so that any potential issues can be identified and tackled as early as possible. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## HUNTINGDON COMMEMORATION HALL

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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#### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of Trustees and signed on their behalf by:



**Mark Fearon**  
Trustee

Date: 19 January 2026

## HUNTINGDON COMMEMORATION HALL

### Independent Examiner's Report to the Trustees of Huntingdon Commemoration Hall

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I report to the Trustees on my examination of the financial statements of Huntingdon Commemoration Hall ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 13.

#### 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 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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 financial statements to be reached.

*Samantha Green*

*Samantha Green ACA*

*George Hay Partnership LLP*

St. George's House

14 George St

Huntingdon

PE29 3GH

Date:

# HUNTINGDON COMMEMORATION HALL

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from</b>					
Donations and grants	2	847	63,615	<b>64,462</b>	22,019
Charitable activities	3	257,343	-	<b>257,343</b>	204,395
Total income		<u>258,190</u>	<u>63,615</u>	<u><b>321,805</b></u>	<u>226,414</u>
<b>Expenditure</b>					
Charitable activities	12	258,778	29,037	<b>287,815</b>	198,021
Other expenditure		-	-	-	-
Total expenditure	12	<u>258,778</u>	<u>29,037</u>	<u><b>287,815</b></u>	<u>198,021</u>
<b>Net (expenditure) / income for the year</b>		<u>(588)</u>	<u>34,578</u>	<u><b>33,990</b></u>	<u>28,393</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		38,760	13,265	<b>52,025</b>	23,632
Net movement in funds		(588)	34,578	<b>33,990</b>	28,393
Total funds carried forward		<u>38,172</u>	<u>47,843</u>	<u><b>86,015</b></u>	<u>52,025</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages on 8 to 13 form part of these financial statements.



# HUNTINGDON COMMEMORATION HALL


## BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	6	50,750	20,097
<b>Current Assets</b>			
Stock		2,075	2,250
Debtors	7	10,554	12,961
Cash at bank and in hand		52,164	33,237
<b>Total current assets</b>		<u>64,793</u>	<u>48,448</u>
<b>Creditors: amount falling due within one year</b>	8	(29,528)	(16,520)
<b>Net current assets</b>		<u>35,265</u>	<u>31,928</u>
<b>Total net assets</b>		<u>86,015</u>	<u>52,025</u>

The total net assets of the charity are funded by the funds of the charity as follows:

		2025 £	2024 £
<b>Charity funds</b>			
Unrestricted funds	10	38,172	38,760
Restricted funds	11	47,843	13,265
<b>Total funds</b>		<u>86,015</u>	<u>52,025</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
**Eamonn Daly**  
 Trustee

Date: 19 January 2026

The notes on pages 8 to 13 form part of these financial statements.

## 1 Accounting policies

### a) Basis of Preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity meets the definition of a public benefit entity under FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historic cost convention. The principal accounting policies adopted are set out below.

### b) Going concern

The charity continues to face many challenges as a result of the ongoing high cost of utilities, food and general expenses together with the wider economic pressures, such as interest rates, facing our community. Since the year end we have seen the Arts Café, event and hire bookings continue to remain strong as a result of repeat customers and through referrals. Following the significant capital investment in the hall since the year end we believe we have put ourselves in a strong position to continue to retain and attract new customers. Through the efforts of the Trustees, staff and volunteers we are in a good position to tackle these challenges. The Trustees continue to carry out regular financial stress tests so that any potential issues can be addressed in advance. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### c) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### d) Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Charity activity income is net of VAT and other income related taxes.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

### e) Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

### f) Employee benefits

The cost of any unused holiday entitlement is recognized in the period in which the employee's services are received. Termination benefits are recognized immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### g) Taxation

The Trustees consider that the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and no other purpose. The charity was registered for VAT part way through the previous year.

**1 Accounting policies (continued)**

**h) Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Equipment	25% - 33% straight-line
Fixtures and fittings	20% straight-line
Property improvements	10% straight-line

**i) Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**j) Stock**

Stock is accounted for at the lower of cost and net realisable value on a first in first out basis.

**k) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**l) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**m) Financial instruments**

The charity has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

The charity's policies for its major classes of financial assets and financial liabilities are set out below.

**Financial assets**

Basic financial assets, including trade and other debtors, cash and bank balances and financing are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

**Financial liabilities**

Basic financial liabilities, including trade and other creditors and loans that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**1 Accounting policies (continued)**

**m) Financial instruments (continued)**

**Impairment of financial assets**

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the Statement of Financial Activities.

**Derecognition of financial assets and financial liabilities**

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

**Offsetting of financial assets and financial liabilities**

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**n) Employees**

The average number of employees during the year was 4 (2024 – 4). No employees received annual remuneration more than £60k in this or the previous year. Details of employee costs including amounts paid to a defined contribution scheme are shown in note 12.

## HUNTINGDON COMMEMORATION HALL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Grants received

During the year the charity received the following restricted grants:

	2025	2024
	£	£
Green Business Impact Grant	11,300	-
Cambridgeshire County Council	40,000	-
West Cambridgeshire Federation	-	3,000
Huntingdon Freeman's Trust	-	7,160
Huntingdon District Council	11,465	7,084
Huntingdon Youth Theatre	-	500
Shakespeare at The George	-	1,000
Huntingdon Rotary Club	200	-
Various individuals	650	1,644
	<b>63,615</b>	<b>20,388</b>

#### 3. Income from charitable activities

	2025	2024
	£	£
Room hire	24,119	17,961
Events	82,353	49,837
Food and drinks	150,871	136,597
	<b>257,343</b>	<b>204,395</b>

#### 4. Trustees' Remuneration and Benefits

There were no Trustees' remuneration or any other benefits for the year ended 31 March 2025 (31 March 2024 - £nil).

##### Trustees' expenses

Trustees' expenses paid for in this and the previous year were £nil.

During the year T Askew received £2,410 (2024: £2,883) from the charity for the provision of technical support services whilst acting as a Trustee.

#### 5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £700 (2024: £600).

#### 6. Tangible fixed assets

	Fixtures, fittings and equipment £	Property Improvements £	Total £
<b>Cost</b>			
At 1 April 2024	29,531	8,767	38,298
Additions	46,900	-	46,900
At 31 March 2025	<b>76,431</b>	<b>8,767</b>	<b>85,198</b>
<b>Depreciation</b>			
At 1 April 2024	17,672	529	18,201
Charge for the year	15,370	877	16,247
At 31 March 2025	<b>33,042</b>	<b>1,406</b>	<b>34,448</b>
<b>Net book value</b>			
At 31 March 2025	<b>43,389</b>	<b>7,361</b>	<b>50,750</b>
At 31 March 2024	<b>11,859</b>	<b>8,238</b>	<b>20,097</b>

#### 7. Debtors

	2025	2024
	£	£
Trade debtors	7,289	8,805
Prepayments	3,265	2,524
Other debtors	-	1,632
	<b>10,554</b>	<b>12,961</b>

# HUNTINGDON COMMEMORATION HALL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,544	3,128
Taxation	6,085	7,249
Pension creditor	242	218
Accruals	6,197	5,075
Other creditors	5,430	850
Trustee loan	30	-
	<b>29,528</b>	<b>16,520</b>

### 9. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	3,330	229
After one year and not later than five years	3,885	-

### 10. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used and unexpended balances from charitable activities.

	At 1 April 2024	Incoming resources	Resources Expended	Transfers	At 31 March 2025
	£	£	£	£	£
General fund	38,760	258,190	(258,778)	-	38,172

	At 1 April 2023	Incoming resources	Resources Expended	Transfers	At 31 March 2024
	£	£	£	£	£
General fund	19,460	206,026	(186,726)	-	38,760

### 11. Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources Expended	Transfers	At 31 March 2025
	£	£	£	£	£
General fund	13,265	63,615	(29,037)	-	47,843

	At 1 April 2023	Incoming resources	Resources Expended	Transfers	At 31 March 2024
	£	£	£	£	£
General fund	4,172	20,388	(11,295)	-	13,265

# HUNTINGDON COMMEMORATION HALL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 12. Support costs for charitable activities

	Current year Unrestricted funds £	Current year restricted funds £	Current year total £	Prior year total £
<b>Cost of sales</b>				
Food and drink	72,660	-	72,660	58,824
Events and technical support	53,577	-	53,577	29,340
Operating lease payments	3,078	-	3,078	874
<b>Premises expenses</b>				
Light and heat	20,339	-	20,339	23,393
Rates	1,138	-	1,138	2,240
Cleaning	2,272	-	2,272	2,556
Repairs	11,362	17,524	28,886	9,863
<b>Administrative overheads</b>				
Salaries and wages	66,367	-	66,367	48,759
Pension costs	1,163	-	1,163	728
Subscriptions	612	-	612	779
Insurance	3,059	-	3,059	1,931
Telephone and internet	665	-	665	768
Hire of equipment	1,907	-	1,907	363
Licenses and other council payments	1,021	-	1,021	679
Advertising	4,593	-	4,593	3,671
Sundry and stationery expenses	1,859	-	1,859	465
Bad debt provision	2,432	-	2,432	564
Depreciation	6,154	10,093	16,247	8,322
<b>Professional fees</b>				
Accountancy and payroll	1,677	-	1,677	830
Legal and professional	-	1,420	1,420	-
<b>Financial costs</b>				
Bank and credit card charges	2,843	-	2,843	3,072
<b>Total support costs</b>	<b>258,778</b>	<b>29,037</b>	<b>287,815</b>	<b>198,021</b>

### 13 Related party transactions

There were no related party transactions other than the Trustees services disclosed in note 4.

