



WYE VILLAGE HALL & RECREATION GROUND CHARITY

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 DECEMBER 2025

Charity Registration No. 302899

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REPORT of the TRUSTEES

Reference & Administrative Details

Trustees

Name	Group/Society Affiliation
Joanna (Jo) Rall (Chair)	Parochial Church Council/Appointed Member
Russell Cook (Vice-Chair)	Royal Airforce Association
Debra Endacott (Treasurer)	Appointed Member
Kim Stead (Secretary, appointed 16 th April 2025)	Appointed Member
David Reece	Co-opted Member
Mary Stewart	Our Place Wye
Hagan White	Wye Gardeners
Penny Haynes	Wye with Hinxhill Parish Council
John Mansfield	Wye Tennis Club
Ruth Judge	Wye Scouts
Pat Marsh	Wye with Hinxhill Parish Council
Margaret Davies	Wye Arts
Rose Williams (resigned 16 th April 2025)	Women's Institute
Diane Reece (Secretary, resigned 16 th April 2025)	Appointed Member

Charity Number 302899

Principal Address Bridge Street
Wye
Ashford
Kent
TN25 5EA

Independent Examiner Andy Gower
57 Oxenturn Road
Wye
Ashford
TN25 5AY

Bank Lloyds Bank PLC

Structure

The unincorporated charity is registered with the Charity Commission under number 302899. The Charity was established under a Vesting Deed dated 11th July 1977. The custodian trustee is the Wye with Hinxhill Parish Council.

Governance and Management

Three trustees are elected at the Annual General Meeting, two are appointed by the Parish Council, one is a co-opted member and up to sixteen are appointed by not-for-profit user organisations.

The charity has entered into a lease and a licence on the recreation grounds.

Wye Tennis Club manages the five tennis courts and club house on the grounds under a seven-year lease commencing on 1st January 2016. This was renewed in January 2023 and, with the addition of the Padel Court, increased the lease rental income.

In April 2014 a licence was granted to the Parish Council for the remainder of the recreation ground. Under the terms of the licence the Parish Council maintain responsibility for this area which contains a children's play park and a multi-use games area and the playing field.

Dissolution Clause

Reference A. Charity Commission Scheme (Constitution) dated 11 July 1977.

1. Introduction. The 1977 Charity Commission Scheme establishing the governance of Wye Village Hall and Recreation Ground Charity (Reference A) does not contain a Dissolution Clause. On several occasions when seeking funds the Management Committee has been asked to provide such a document. The following Clause has been agreed by the Village Hall Management Committee and approved by Wye with Hinxhill Parish Council.
2. Management of the Charity. The lands and buildings of the Charity are vested in the Custodian Trustee, Wye with Hinxhill Parish Council. Day to day management of the Charity is undertaken by the Committee of Management as established under Reference A.
3. Dissolution. In the event that the Trustees resolve to dissolve the Charity, they must ensure that:
 - 1) **Assets and Liabilities.** All outstanding debts and liabilities of the charity shall be settled or provision made for their settlement.
 - 2) **Distribution of Remaining Assets.** Any remaining assets, after the satisfaction of debts and liabilities, shall not be distributed among the Trustees or members of the charity. Instead, in consultation with the Custodian Trustee, they shall be transferred to one or more charitable organizations having similar charitable purposes to those of *Wye Village Hall and Recreation Ground Charity*, as determined by the Trustees at the time of dissolution. Preference shall be given to charities operating within the local community of Wye or the surrounding area.
 - 3) **Compliance with Charity Law.** The dissolution and distribution of assets shall be carried out in accordance with the requirements of the Charities Act 2011 and any other relevant legislation or guidance issued by the Charity Commission.
 - 4) **Notification.** The Trustees shall notify the Charity Commission of the dissolution and provide a final account of the charity's assets and liabilities.

Recruitment, induction and training of new trustees

Prospective trustees are introduced to the charity and speak to existing trustees to understand the role. If they are interested in taking this further, they are invited to observe a trustee meeting, followed by an informal meeting with the Chair. They are provided with an information pack about the Charity and the responsibilities of being a trustee, which they take away to peruse. If they decide to become a trustee, they are co-opted on to the management committee by being proposed and seconded by existing trustees at the next meeting.

New trustees are inducted into the organisation through conversations with the Chair and trustees, visits to the hall and are given relevant background information about the charity. The induction process is designed to ensure that they fully understand their roles and responsibilities as well as the objectives, activities and ethos of the charity.

Objectives and Activities

The object of the Charity is to provide, or assist in the provision of, facilities for recreation or other leisure-time occupation, for the inhabitants of Wye and the neighbourhood thereof.

The facilities are provided in the interests of social welfare with the object of improving the conditions of life for the said inhabitants.

The Charity manages the Village Hall facilities, which comprise:

- Large hall with full kitchen facilities, patio and enclosed garden
- Small Hall with full kitchen facilities, patio and enclosed garden
- Small Meeting Room – coffee making facilities (the sliding partition may be opened to provide an inviting reception area for large parties in the Large Hall)
- Pavilion with coffee making facilities and a veranda with views over the Recreation Ground
- Car Parking facilities

The halls are hired out for private, one-off functions and for regular/semi regular use mainly by not-for-profit organisations that are providing a service to the local community.

The organisations making regular use of the halls includes the following: Wye Under Fives Preschool, Wye Under Fives Parent and Toddler Group, various Pilates groups, various Crafts groups, Musika, MG Dance, Our Place Community Lunch, Wye Bridge Club, U3A Bridge & U3A Book Group, 2nd Wye Scouts (All sections), Wye Table Tennis, RAF Assoc, Wye Gardener's Society, Wye Arts, Wye Village Community Choir, Sungate workshops, The Squirrels Home Education Group & The Sophrology Academy.

The five tennis courts and a padel court on the recreation ground are managed by Wye Tennis Club in accordance with a licence that ensures access to the courts by non-members of the club.

There is also a small play park on the recreation ground with equipment suitable for children up to the age of about eight. The play park is open 24 hours a day throughout the year. In 2014 a multi-use games area (MUGA) was built on the recreation ground. This games court can be used for netball, football, basketball etc. The recreation ground is now managed by the Parish Council in accordance with a licence granted in April 2014.

The Charity's activities clearly provide identifiable public benefits for the community related to the Charity's aims. Trustees have read the guidance on public benefit issued by the Charity Commission.

All the Charity trustees are volunteers, all but three of whom are appointed by voluntary community groups in Wye. The chair, treasurer and secretary are elected trustees who serve in a voluntary capacity. The Charity employs a Hall Manager and contracts a cleaner however, without the extensive contribution of volunteers, could not function.

Achievements and Performance in the Year

Report from the Chair – Jo Rall

At the start of 2025 we said farewell to our wonderful Hall Manager, Justine Haskell, who had been a valued part of our team for many years. We are deeply grateful for her quiet resilience during a period of major change at the Village Hall, especially throughout our refurbishment and the challenges of the Covid-19 pandemic. We wish her every success for the future.

Following her departure, we received a number of applications for the post and interviewed four strong candidates. Although our first-choice candidate initially accepted the role, she soon informed us that she was unable to take it up. We then offered the position to our second-choice candidate—who had not been offered initially as this would not have been her sole job—but she too reluctantly declined.

Faced with this unexpected situation, we made the difficult decision to cover the role temporarily using the combined expertise of myself and our Treasurer, Debra Endacott. This short period proved invaluable, giving us the opportunity to reassess the requirements of the role as we began a second round of advertising. It also helped the committee gain a much clearer understanding of the strengths and challenges of the post. During this time, several of our finance and booking systems were updated and streamlined. However, it also became clear that the Village Hall could not operate sustainably in the long term without a dedicated Booking Manager.

Fortunately, at this point our second candidate, Florence Coetzer, contacted us to say that her circumstances had changed and she was now able to take up the post. The Committee was delighted, and Florence began her role on 3rd March.

Florence has truly hit the ground running. She has mastered our booking and finance systems with impressive speed and has made an excellent impression on our users.

During the year we made the decision to adjust some of our charges for new one-off users and to bring forward our full review of all hall rates. This early reassessment ensured that our regular users had plenty of notice before any changes took effect. This meant Florence was often working with several different rates simultaneously—something that has since been rationalised as of January 2026. Throughout this period, she demonstrated remarkable skill in managing these complexities while maintaining positive relationships with our users.

Two key factors led to the decision to change rates mid-year. First, we received an unexpected £8,000 bill for urgent electrical work. Second, our financial reserves had dipped below our target level of £30,000, and we needed to take sensible steps to rebuild them. In reviewing the charges of other Village Halls of a similar size, it also became clear that our rates were out of line with comparable venues and did not reflect the differences between our own halls.

These adjustments help us remain financially secure while continuing to offer well-maintained, high-quality facilities for the whole community.

When the Large Hall boiler then failed during the year, Florence took on the task of obtaining quotes for a replacement. She also coordinated the repainting of the Large Hall to coincide with the boiler works, ensuring minimal disruption to our users. She has quickly become a highly valued member of the team.

The year had begun on a less positive note with an altercation at the Hall on New Year's Eve, which resulted in the police being called. After careful consideration, the Committee decided that the halls would no longer be available

for hire on New Year's Eve, as the risk of further incidents and the potential disturbance to our neighbours was too great.

On a brighter note, 2025 also saw us explore the installation of solar panels in earnest. David Reece led this project with great dedication. After reviewing several proposals, David was able to secure funding that allowed the installation to proceed at no cost to the Village Hall. The project was successfully completed in February 2026.

Hall Bookings Manager Report – Florence Coetzer

It has been another busy 12 months at Wye Village Hall which has seen a great deal of improvement and investment across the site, not least, the installation of 62 solar panels on the Large Hall roof to make the space more environmentally friendly, (which was led and phenomenally fundraised by our Trustee David Reece), which whilst looking to provide long term sustainability, will also bring an immediate improvement to our energy costs (which have been ever increasing), which is something the site, users and wider community will benefit from ad infinitum.

The large hall also benefited from a complete redecoration back in August 2025 which has done a great deal to refresh and rejuvenate the space.

We have welcomed several new regular users, and it is gratifying to see these small, independent groups start to thrive and grow, as well as see new and returning bookings for one-off events and parties, ranging from christenings, wedding receptions, birthday parties (celebrating 1st's all the way to 70th's), wedding anniversaries and family meetings as well as professional groups using our space for their meetings and training courses.

I have now been in post as Manager for just over a year, taking this time to settle into my role and all that it encompasses and taking the time to get to know our wonderfully diverse range of regular users and groups. I am very grateful to our Chairwoman and Treasurer, Jo Rall and Debra Endacott for their amazing support and guidance throughout the past 12 months. It has been a privilege to witness first-hand what wonderful work all the Hall Trustees do, and their consistent commitment to maintain and improve the halls and recreational ground as a thriving community space. I look forward to continuing and developing my role and seeing more of this exciting work throughout 2026.

Fundraising

The Charity's principal sources of regular funds comprise hire fees from the letting of the Reece Pavilion, Small Hall, Large Hall and Meeting Room. Total donations of £5,095 were received to support unexpected costs. Significant donations were from Wye Tennis Club £3,000 and the Wye Scarecrow exhibition £1,792.

Grants totalling £32,075 were received for the Solar Panel project, with installation in February 2026.

Financial Review

There was a 14% increase in lettings income in 2025 to £59,536 (2024: £52,182). This was due to a combination of two fee increases during the year and increased hall use. There were a total of 140 different organisations/persons who used the Village Halls in 2025.

Total unrestricted income increased to £65,473 in 2025 (2024: £57,503), primarily due to letting income as stated above.

Total unrestricted costs increased to £92,689 in 2025 (2024: £89,694) primarily due to repairs and maintenance and increased remuneration for the new hall manager. The costs include unrestricted designated costs of £28,153 representing depreciation.

The transfer of £2,591 between unrestricted funds represents the value of the new boiler as a fixed asset.

Unrestricted cash at bank decreased to £32,620 in 2025 (2024: £34,456). This was primarily due to the unrestricted general fund net movement loss of £1,654.

Reserves Policy

The Trustees' policy is to maintain a level of reserves which will provide a stable base for its continuing activities whilst at the same time ensuring that funds are not unnecessarily accumulated. The reserves policy has been reviewed by the Trustees, and they have concluded that the free reserve should be £30,000. This will ensure that loan repayments can be made, and the charity can continue to keep the halls and recreation ground in good order. The Trustees approved this value at their meeting in November 2025.

If the charity is unable to generate letting or grant income, the charity will be able to pay insurance, utility, maintenance, and other fixed costs for a period of at least a year. At the end of 2025 our free reserve was £26,955 (2024: £28,609). This is below our target and was due to the urgent need to replace the large village hall boiler in July. The trustees will continue to monitor reserves to ensure they remain adequate but not excessive.

To meet the target £30,000 free reserve, we have increased our hire fees across all our facilities for 2026 and will continue to monitor these versus other similar local village halls. We have also taken action to reduce costs in 2026. Solar Panels will be installed and broadband moved to another supplier.

Statement of the Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees meet quarterly and review the management accounts, fundraising forecast and cashflow analysis. The trustees believe that the charity is a going concern and for this reason, the going concern basis for the preparation of the financial statements is considered valid.

Approved by the Trustees 15th April 2026 and signed on their behalf by:



.....
Jo Rall, Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the financial statements of the Charity for the year ended 31 December 2025, which are set out on pages 10 to 16, is in respect of an examination carried out in accordance with the Charities Act 2011 ('the 2011 Act').

Respective Responsibilities of Trustees & Examiner

As Trustees of the Charity, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144(2) of 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.

My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity Trustees, as a body, for my work, for this report or for the opinions I have formed.

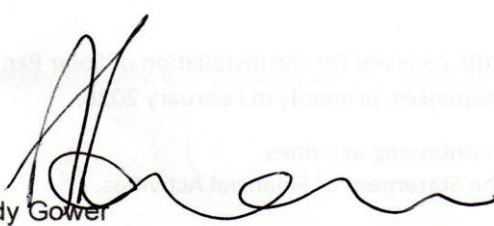
Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section s.145(5)(b) of the 2011 Act. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts 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 comply with the requirements of the 2011 Act and the Regulations 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.


Mr Andy Gower
57 Oxenturn Road
Wye, Ashford
TN25 5AY

15/04/2026

Date

WYE VILLAGE HALL AND RECREATION GROUND CHARITY – Registration No. 302899
Report and Financial Statements for the year ended 31 December 2025

STATEMENT OF FINANCIAL ACTIVITIES – FOR THE YEAR ENDED 31 DECEMBER 2025

Note		Unrestricted General	Designated	Restricted	2025 Total All Funds	Unrestricted General	Designated	Restricted	2024 Total All Funds
		£	£	£	£	£	£	£	£
	Income from:								
	Donations and grants	5,095	-	32,075	37,170	4,542	-	-	4,542
	Letting fees	59,536	-	-	59,536	52,182	-	-	52,182
	Investment income	842	-	-	842	779	-	-	779
2	Total Income	65,473	-	32,075	97,548	57,503	-	-	57,503
	Expenditure on:								
	Charitable Activities	64,536	28,153	1,195	93,884	61,759	27,935	-	89,694
3	Total Expenditure	64,536	28,153	1,195	93,884	61,759	27,935	-	89,694
	Net income / (expenditure)	937	(28,153)	30,880	3,664	(4,256)	(27,935)	-	(32,191)
	Transfers between funds	(2,591)	2,591	-	-	-	-	-	-
	Net movement of funds	(1,654)	(25,562)	30,880	3,664	(4,256)	(27,935)	-	(32,191)
	Reconciliation of funds								
9	Funds brought forward	28,609	1,052,220	-	1,080,829	32,865	1,080,155	-	1,113,020
9	Funds carried forward	26,955	1,026,658	30,880	1,084,493	28,609	1,052,220	-	1,080,829

The Restricted funds for 2025 represent grants received for the installation of Solar Panels, storage batteries and associated expenses, primarily in February 2026.

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 12 to 16 form part of these financial statements.

WYE VILLAGE HALL AND RECREATION GROUND CHARITY – Registration No. 302899
Report and Financial Statements for the year ended 31 December 2025

BALANCE SHEET AS AT 31 DECEMBER 2025

Note	Unrestricted			2025 Total All Funds £	Unrestricted			2024 Total All Funds £
	General £	Designated £	Restricted £		General £	Designated £	Restricted £	
4 Fixed Assets	-	1,026,658	-	1,026,658	-	1,052,220	-	1,052,220
Current Assets								
5 Debtors	2,036	-	-	2,036	1,486	-	-	1,486
Cash and bank	32,620	-	30,880	63,500	34,456	-	-	34,456
Total current assets	34,656	-	30,880	65,536	35,942	-	-	35,942
Liabilities								
6 Creditors amounts due within one year	(7,701)	-	-	(7,701)	(6,343)	-	-	(6,343)
Net current assets	26,955	-	30,880	57,835	29,599	-	-	29,599
Total assets less current liabilities	26,955	1,026,658	30,880	1,084,493	29,599	1,052,220	-	1,081,819
7 Creditors amounts due after one year	-	-	-	-	(990)	-	-	(990)
Total net assets	26,955	1,026,658	30,880	1,084,493	28,609	1,052,220	-	1,080,829
The funds of the Charity:								
9 Unrestricted - General	26,955	-	-	26,955	28,609	-	-	28,609
9 Unrestricted - Designated	-	1,026,658	-	1,026,658	-	1,052,220	-	1,052,220
9 Restricted	-	-	30,880	30,880	-	-	-	-
Total Funds	26,955	1,026,658	30,880	1,084,493	28,609	1,052,220	-	1,080,829

The notes on pages 12 to 16 form part of these financial statements

Approved by the Board of Trustees on 15th April 2026 and signed on their behalf:



Jo Rall, Chair

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

1.1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with:

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- And the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

1.2. Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

During 2025 the charity's unrestricted cash position reduced from £34,456 to £32,620. Total net assets reduced from £28,609 to £26,955. This is below the free reserve target of the charity £30,000. This was due to the urgent need to replace the large village hall boiler in July, total cost £5,220. The same target of £30,000 was agreed when setting the 2026 budget. The budget included a reduction in costs due to the Solar Panel project and changing the broadband contract, in conjunction with an increase in fees. This gives the trustees confidence that the charity is a going concern.

1.3. Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include estimating the useful economic life of tangible fixed assets.

1.4. Income

All income is included in the statement of financial activities when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised as income when receivable. Grants and legacies accounted for as soon as notified of legal entitlement and the amount due. Funds raised by fundraising events are accounted for gross.
- Investment income is accounted for in the period in which the charity is entitled to receipt.
- Donated Services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories in the statement of financial activities based on the use of the resource.

Governance costs are included with support costs.

1.6. Assets and Liabilities

1.6.1 Tangible fixed assets for use by the charity

Expenditure on buildings or fixtures and fittings are capitalised if more than £2,000, and are depreciated at the following rates:

- Buildings - 2% straight line per annum.
- Fixture and fittings – 20% straight line per annum.
- The value of the land and occupational leases is unknown and is not contained in the asset values.

1.6.2 Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

1.6.3 Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of no more than 32 days from the date of acquisition.

1.6.4 Creditors and provisions

Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1.7 Funds

Unrestricted funds are donations and other income receivable for the objects of the charity without further specific conditions and are available as general funds.

Designated funds relate to those capital assets which cannot be easily liquidated by the charity, such as land and buildings. This also includes donations with specific conditions and so not available as general funds.

Restricted income funds are grants for the solar panel project and associated costs. These funds are to be spent on this project only.

1.8 Taxation

Wye Village Hall and Recreation Ground Charity is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

WYE VILLAGE HALL AND RECREATION GROUND CHARITY – Registration No. 302899
Report and Financial Statements for the year ended 31 December 2025

	Unrestricted			2025				2024
	General	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	£	£	£	£	£	£	£	£
2 Analysis of Income								
Donations	5,095	-	-	5,095	4,542	-	-	4,542
Grants	-	-	32,075	32,075	-	-	-	-
Donations and grants	5,095	-	32,075	37,170	4,542	-	-	4,542
C Amos	2,820	-	-	2,820	2,433	-	-	2,433
C Wilson	1,110	-	-	1,110	-	-	-	-
K Hawkins	1,185	-	-	1,185	1,206	-	-	1,206
L Hughes	1,288	-	-	1,288	1,254	-	-	1,254
MG Dance	4,921	-	-	4,921	3,830	-	-	3,830
Sungate Ltd	712	-	-	712	1,560	-	-	1,560
The Sophrology Academy	2,231	-	-	2,231	2,289	-	-	2,289
The Squirrels Home Education Group	2,124	-	-	2,124	2,376	-	-	2,376
Wye Scouts	2,192	-	-	2,192	1,774	-	-	1,774
Wye Bridge Club	1,725	-	-	1,725	1,563	-	-	1,563
Wye Under Fives	14,776	-	-	14,776	14,120	-	-	14,120
Wye Community Choir	924	-	-	924	1,073	-	-	1,073
Wye Arts	1,081	-	-	1,081	1,010	-	-	1,010
Other users of halls	19,791	-	-	19,791	15,279	-	-	15,279
	56,880	-	-	56,880	49,767	-	-	49,767
Tennis Club lease	2,656	-	-	2,656	2,415	-	-	2,415
Letting fees	59,536	-	-	59,536	52,182	-	-	52,182
Investment income	842	-	-	842	779	-	-	779
Total Income	65,473	-	32,075	97,548	57,503	-	-	57,503
3 Analysis of expenditure								
Charitable activities								
Insurance	2,329	-	-	2,329	2,287	-	-	2,287
Repairs and maintenance	18,247	-	1,195	19,442	14,600	-	-	14,600
Light, heat, water	13,519	-	-	13,519	16,538	-	-	16,538
Telephone	832	-	-	832	742	-	-	742
General and travel	47	-	-	47	35	-	-	35
Loan interest	71	-	-	71	154	-	-	154
Depreciation	-	28,153	-	28,153	-	27,935	-	27,935
Cleaning and pest control	8,820	-	-	8,820	8,968	-	-	8,968
Hall manager and administration	15,393	-	-	15,393	13,315	-	-	13,315
Employers Pension Contribution	188	-	-	188	-	-	-	-
Fire protection, inspections, licences	5,090	-	-	5,090	5,120	-	-	5,120
Total Expenditure	64,536	28,153	1,195	93,884	61,759	27,935	-	89,694

Trustees' expenses

2 Trustees were paid a salary for 5 weeks (February-March) whilst recruiting a replacement employee in 2025. Total cost was £1,107 (2024 £nil). A signed general service agreement was in place for this period. The Trustees were Mrs Jo Rall, Chair and Mrs Debra Endacott, Treasurer.

Independent Examination

The Independent Examiner received no remuneration in respect of the 2025 examination.
The Independent Examiner received no remuneration in respect of the 2024 examination.

Paid employees

The charity employed 1 employee during the year (2024: 1)

Related party transactions

There were no related party transactions (2024: none)

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Note		Unrestricted Designated		Total
		Freehold Buildings	Fixtures & Fittings	
		£	£	£
4	Tangible Fixed Assets			
	Cost			
	As at 01.01.25	1,250,571	14,616	1,265,187
	Additions	-	2,591	2,591
	Disposals	-	-	-
	As at 31.12.25	<u>1,250,571</u>	<u>17,207</u>	<u>1,267,778</u>
	Depreciation			
	As at 01.01.25	209,043	3,924	212,967
	Charged	25,011	3,142	28,153
	As at 31.12.25	<u>234,054</u>	<u>7,066</u>	<u>241,120</u>
	Net Book Value			
	As at 31.12.25	<u>1,016,517</u>	<u>10,141</u>	<u>1,026,658</u>
	As at 31.12.24	<u>1,041,528</u>	<u>10,692</u>	<u>1,052,220</u>

The addition to Fixtures & Fittings was a new boiler for the large village hall, purchased in July.

The Charity Commission 'Scheme' 302899 dated 11 July 1977 merged the two charities of the Wye Public Hall and the The Sports Field under the title of The Wye Village Hall and Recreation Ground Charity. It appointed Wye Parish Council as Custodian Trustee. The deeds for the land 'and the buildings thereon' were 'vested' in the Custodian Trustee. The PC is therefore the titular owner.

5	Debtors	Unrestricted		2025 Total	Unrestricted		2024 Total
		General	Designated		General	Designated	
		£	£	£	£	£	£
	Prepayments	500	-	500	500	-	500
	Trade Debtors	1,536	-	1,536	986	-	986
		<u>2,036</u>	<u>-</u>	<u>2,036</u>	<u>1,486</u>	<u>-</u>	<u>1,486</u>
6	Creditors: amounts falling due within one year						
	Accruals	2,094	-	2,094	1,754	-	1,754
	Deferred Income	2,330	-	2,330	778	-	778
	Trade creditors	2,287	-	2,287	889	-	889
	Loans	990	-	990	2,922	-	2,922
		<u>7,701</u>	<u>-</u>	<u>7,701</u>	<u>6,343</u>	<u>-</u>	<u>6,343</u>

Deferred Income represents letting deposit funds received in advance of the letting taking place in the following financial year. The deferred income from 2024 has been realised as lettings income in 2025. The deferred income for 2025 is all for lettings taking place in 2026.

7	Creditors: amounts falling due after one year						
	Loans	-	-	-	990	-	990
		<u>-</u>	<u>-</u>	<u>-</u>	<u>990</u>	<u>-</u>	<u>990</u>

A loan of £20,000 was taken out in July 2017 at an annual interest rate of 1.5% repayable by August 2025 in equal quarterly instalments.

A loan of £6,000 was taken out in March 2018 at an annual interest rate of 4.95% repayable £500 in 2019 and £1,000 per year 2020 - 2026.

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8 Analysis of net assets between funds

	Unrestricted			2025	Unrestricted			2024
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	£	£	£	£	£	£	£	£
Fixed assets	-	1,026,658	-	1,026,658	-	1,052,220	-	1,052,220
Current assets	34,656	-	30,880	65,536	35,942	-	-	35,942
Current liabilities	(7,701)	-	-	(7,701)	(6,343)	-	-	(6,343)
Long term liabilities	-	-	-	-	(990)	-	-	(990)
	26,955	1,026,658	30,880	1,084,493	28,609	1,052,220	-	1,080,829

9 Funds

Unrestricted general funds are donations and other income receivable for the objects of the charity without any specific conditions.

Unrestricted designated funds comprise the Wye Village hall buildings and fixtures & fittings.

		As at 01.01.25	Incoming Resources	Resources Expended	Movement for year	Transfers for year	As at 31.12.25
		£	£	£	£	£	£
9a	Unrestricted - General	28,609	65,473	(64,536)	937	(2,591)	26,955
9a	Unrestricted - Designated	1,052,220	-	(28,153)	(28,153)	2,591	1,026,658
9a	Restricted	-	32,075	(1,195)	30,880	-	30,880
		1,080,829	97,548	(93,884)	3,664	-	1,084,493

9 Funds

Restricted funds represent grants for our Solar Panel Project. Funds are to be spent on this project only.

		As at 01.01.24	Incoming Resources	Resources Expended	Movement for year	Transfers for year	As at 31.12.24
		£	£	£	£	£	£
9b	Unrestricted - General	32,865	57,503	(61,759)	(4,256)	-	28,609
9b	Unrestricted - Designated	1,080,155	-	(27,935)	(27,935)	-	1,052,220
9b	Restricted	-	-	-	-	-	-
		1,113,020	57,503	(89,694)	(32,191)	-	1,080,829