

EAST KESWICK VILLAGE HALL
Registered Charity Number 1185608

CE019056

Financial Statements
For the Year ended 31 December 2025

EAST KESWICK VILLAGE HALL

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EAST KESWICK VILLAGE HALL

Legal and Administrative Information

Trustees: Peter Guildford (Chairman)
David Charles Wort (Treasurer)
Maria Ambrozy [Resigned 20 May 2025]
Peter James Anning
Claire Carvis
Paul Evans [Appointed 2 June 2025]
Matthew Harrison [Appointed 17 November 2025] &
[Resigned 8 January 2026]

Nicola Hulme
Tom Mortimer [Appointed 2 June 2025]
Mina Soi-Westby

Secretary: Peter James Anning

Office Address: 24 Church Drive,
East Keswick
Yorkshire,
LS17 9EP

Independent Examiner: Mrs K M Ashton, MBA, BA, FCCA,
KMA Business & Management Services,
Certified Accountants,
22 Beaconsfield Way,
Sketty
Swansea
SA2 9JR

Bankers: HSBC Plc

EAST KESWICK VILLAGE HALL

Report of the Trustees

The trustees present their report and the Financial Statements for the period ended 31 December 2025.

Structure, Governance and Management

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30th July 1948 and a new constitution dated 22nd August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

Objectives and activities

The objects of the CIO are to enhance the well-being and community life of the Parish of East Keswick, West Yorkshire, by promoting physical and mental health through sports and recreation; fostering social connections and family celebrations with a welcoming venue for gatherings; encouraging education and training through classes, lectures, and other learning opportunities; ensuring sustainability and environmental stewardship via green initiatives; and nurturing community spirit through inclusive cultural events. In fulfilling these objectives, the trustees have had due regard to the public benefit guidance issued by the Charity Commission, ensuring these activities serve the wider public interest.

Trustees

The trustees who served during the year are set out on page 2 of these Financial Statements.

Achievements and Performance

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated hire income improved by £3,524 to £76,206 (2024: £72,682). In addition, we received donations of £60 (2024: £695) for the purchase and maintenance of Illingworth Field, together with a Leeds Council grants of £0 (2024: £71,330), Bernard Sunley Foundation £0 (2024: £5,000) and partial (2024: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £5,976 (2025: £9,204) in the year.

EAST KESWICK VILLAGE HALL

Report of the Trustees (continued)

The Hall continues to face a changing operating environment. Income from weddings and major events—historically a key source of funding—has become less predictable due to shifts in social patterns and the wider economic climate following COVID and inflationary pressures.

In response, the Trustees have taken steps to strengthen the Hall's position. Marketing has been improved through a new website and local advertising, while energy efficiency measures—including insulation, LED lighting, and improved controls—have been implemented.

Grant funding, together with a managed contribution from reserves, has enabled investment in solar panels, battery storage, and the development of the climate change garden. This project has been delivered with minimal ongoing costs and is already enhancing the Hall's attractiveness as a venue.

The Hall maintains reserves at an appropriate level, although margins remain tight. The Trustees aim to ensure that future hire charge increases are moderate and, where possible, below inflation.

Overall, the Hall remains a valued community asset. The Trustees are committed to maintaining and improving its facilities, while operating within prudent financial constraints.

Financial Review

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31st December 2025. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman

Peter Guildford

Date April 2026

EAST KESWICK VILLAGE HALL

Independent Examiner's Report to the Trustees

I report on the financial statements of the Trust for the period ended 31 December 2025, which are set out on pages 4 to 13.

Respective Responsibilities of the trustees and the examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and the Statement of Recommended Practice (SORP) 2019.

I report in respect of my examination of the Trust's 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.

Basis of opinion

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Mrs K M Ashton, MBA, BA, FCCA,
KMA Business & Management Services,
Certified Accountants,
22 Beaconsfield Way,
Sketty, Swansea
SA2 9JR.

Date: April 2026

EAST KESWICK VILLAGE HALL**Statement of Financial Activities
For the Year Ended 31 December 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
Incoming Resources:					
Donations	3	60		695	
Investment Income	4	1,936		1,562	
Grants and other benefits	5	-		(266)	
Income from Events	6	76,206		72,682	
			78,202		74,673
Resources Used:					
Donations to 3rd Parties	7	(4,141)		(1,422)	
Expenditure relating to events	8	(17,564)		(15,874)	
Management and Administration Costs	9	(54,843)		(61,800)	
			(76,548)		(79,096)
Net Resources Incoming/(Expended) in year			1,654		(4,423)
Funds Brought Forward	16		268,314		272,737
Funds Carried Forward	16		269,968		268,314

The notes on pages 8 and 13 form part of these Financial Statements.

EAST KESWICK VILLAGE HALL**Balance Sheet
As at 31 December 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Land and Buildings	10	209,599		208,219	
Plant & equipment	10	<u>4,713</u>		<u>7,347</u>	
			214,312		215,566
Investments	11		<u>54,118</u>		<u>32,230</u>
Debtors	12	11,080		55,662	
Cash at bank and in hand	13	22,542		12,911	
			<u>33,622</u>		<u>68,573</u>
Creditors due within 1 year	14	<u>(31,684)</u>		<u>(47,655)</u>	
			<u>1,938</u>		<u>20,918</u>
Net current assets			270,368		268,714
Creditors due after 1 year	15		<u>(400)</u>		<u>(400)</u>
Net assets			<u>269,968</u>		<u>268,314</u>
Represented by					
Funds	16		<u>269,968</u>		<u>268,314</u>

Peter Guildford

(Chairman)

Date: April 2026

The notes on pages 8 and 13 form part of these Financial Statements.

EAST KESWICK VILLAGE HALL

Notes to the Financial Statements

For the Year Ended 31 December 2025

1. Principal Accounting Policies

1.1 Accounting Convention

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2025, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Investments Income

Investment income is recorded when received.

1.3 Grants

During the current financial period, the Village Hall committee were able to claim a grant towards the purchase of land for Illingworth field and those grants are offset against the purchase in the Balance Sheet.

1.4 Resources Expended

Other expenditure is recorded on an accruals basis.

1.5 Investments

investments are shown at market value at the Balance Sheet date.

2. Taxation

As a registered charity, the Trustees believe that the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes. However, the Village Hall is obliged to file periodic Tax Returns when requested by H M Revenue & Customs.

3. Donations

	2025	2024
	£	£
Illingworth Field Donations	60	695
	60	695

In accordance with the regulations relating to Restricted Funds, donations relating to Illingworth Field will be utilised on annual expenses, e.g. Climate Change Garden project.

EAST KESWICK VILLAGE HALL
Notes to the Financial Statements (continued)

4. Investment Income

	2025	2024
	£	£
COIF Interest	1,936	1,562
	<u>1,936</u>	<u>1,562</u>

5. Grants and other benefits

	2025	2024
	£	£
Leeds City Council Grant	-	(2,500)
The Tree Council Grant	-	2,234
	<u>-</u>	<u>(266)</u>

6. Income from events

	2025	2024
	£	£
Village Draw (net of prizes)	1,078	988
Village Hall Fundraising Events	747	2,399
Lettings	68,469	63,621
Commissions	5,910	5,141
Cancellation Fees & Bond Forfeits	-	533
Other income	2	-
	<u>76,206</u>	<u>72,682</u>

7. Donations to 3rd Parties

	2025	2024
	£	£
Charitable Donations (inc. R.A.Y)	-	42
Donations other	4,141	1,380
	<u>4,141</u>	<u>1,422</u>

EAST KESWICK VILLAGE HALL
Notes to the Financial Statements (continued)

8. Expenditure relating to events

	2025	2024
	£	£
Expenditure relating to events		
Events manager	5,040	5,040
Cleaning	11,558	12,656
Music licences	786	300
Reverse prior year over accrual	-	(2,365)
Alcohol licence	180	243
	<u>17,564</u>	<u>15,874</u>

9. Management and Administration Costs

	2025	2024
	£	£
Rates and insurance	2,025	3,122
Hall administration	13,856	13,807
Trustees' secretary	750	600
Business & marketing	990	852
Utilities	13,323	14,905
Telecom	1,563	1,443
Repairs and maintenance	5,976	9,204
Climate change garden project	4,800	5,906
Waste removal and gardening	1,595	2,160
Bookkeeping	3,846	4,272
Deprecation of fixed assets	4,458	4,124
Preparation of Accounts, Advice &	969	667
Prior year under provision	333	301
HMRC periodic review	260	-
Other legal & professional	-	414
Bank charges & interest	98	23
	<u>54,843</u>	<u>61,800</u>

EAST KESWICK VILLAGE HALL**Notes to the Financial Statements (continued)****10. Fixed Assets**

	Land & Buildings £	Plant & equipment £	Total £
Cost or valuation			
At 31/12/2023	351,353	31,740	383,093
Additions in year	17,789	599	18,388
At 31/12/2024	369,142	32,339	401,481
Additions in year	2,010	1,194	3,204
At 31/12/2025	371,152	33,533	404,685
	Land & Buildings £	Plant & equipment £	Total £
At 31/12/2023	160,923	20,868	181,791
Charge in year	-	4,124	4,124
At 31/12/2024	160,923	24,992	185,915
Charge in year	630	3,828	4,458
At 31/12/2025	161,553	28,820	190,373
Net book value at 31/12/2025	209,599	4,713	214,312
Net book value at 31/12/2024	208,219	7,347	215,566

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the "restrictive covenant". This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2019. The Trustees considered that, as the net book value at that date was £242,831, no revaluation of the Village Hall was required.

However, the Trustees consider that to depreciate the buildings at the historic rate of 4% per annum is excessive and that depreciation on buildings be paused for the foreseeable future. Additions will be depreciated at the rate of 2% per annum.

EAST KESWICK VILLAGE HALL**Notes to the Financial Statements (continued)****11. Investments**

	2025	2024
	£	£
COIF Charities Deposit Fund	54,118	32,230

12. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade Debtors	4,695	7,601
Accrued income	5,608	46,320
Prepayments	777	1,376
	<u>11,080</u>	<u>55,297</u>
Debtors: amounts falling due after one year		
Prepayments	-	365
	<u>11,080</u>	<u>55,662</u>

13. Cash at bank and in hand

	2025	2024
	£	£
Current account	22,285	12,863
Facilities float	180	-
Petty cash	77	48
	<u>22,542</u>	<u>12,911</u>

14. Current Liabilities: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	6,867	5,395
Event Deposits & Bonds	430	1,875
Non-refundable advance bookings	20,591	30,339
Facilities float	-	229
Accruals	3,611	9,817
Hall Key Deposits	125	-
Unclaimed draw prizes	60	-
	<u>31,684</u>	<u>47,655</u>

EAST KESWICK VILLAGE HALL**Notes to the Financial Statements (continued)****15. Current Liabilities: amounts falling due after one year**

	2025	2024
	£	£
Event Deposits & Bonds	400	400

16. Funds Statement

	Unrestricted	Restricted	Total
	£	£	£
At 31/12/2023	206,556	66,181	272,737
Profit/(Loss) in year	<u>(1,446)</u>	<u>(2,977)</u>	<u>(4,423)</u>
At 31/12/2024	205,110	63,204	268,314
Profit/(Loss) in year	<u>6,394</u>	<u>(4,740)</u>	<u>1,654</u>
At 31/12/2025	<u>211,504</u>	<u>58,464</u>	<u>269,968</u>

During the year, the Village Hall received grants totalling £Nil (2024: £86,300) towards the purchase of Illingworth field. The Village Hall also received £60 (2024: £685) in donations which will be used to fund Illingworth Field activities such as the Climate Change Garden Project. Both these source of income are considered to be restricted funding.