WIGGINTON RECREATION HALL TRUST Year ended 31st December 2025

Audit review of the Books & Records supplied to support the Income & Expenditure Account and allied Balance Sheet for Wigginton Recreation Hall Trust for the year ended 31st December 2025

- Books & Records presented

1. HSBC Deposit Statements Account No. 400290 71213962
2. HSBC Business Statements Account No.404731 34595033
3. Sales/Receipts Invoices number in chronological order
4. Purchase/Payments Invoices number in chronological order
5. Collins Cathedral Analysis Book (red) to daily record the above transactions monthly.

Comment – records well maintained and presented.

- Discussion with Treasurer 19th January 2026

1. Income & Expenditure Account drawn up on a Cash basis
2. No Capital expended for 2025
3. No cheques used
4. No Bad Debts
5. Income & expenditure try to be recorded by Bacs
6. Invoices sent out on a regular basis
7. Small amount of Cash payments to bank once a month

- Review of Books & records presented

1. Closing Deposit & Business Accounts in the Balance sheet checked to Statements
2. Small amount of cash on hand reported (£11.07) not counted as treated immaterial.
3. Selected check of Sales/Receipts (May/October) across to Bank Statements & Ledger book. Check showed all correctly entered.
4. Selected check of Purchases/Payments (May/October) across to Bank Statements & Ledger book. Check showed all correctly entered

From the Books & Records supplied and discussion with the Treasurer I am happy to sign off the Accounts as a true reflection for the Trust Accounts year ending 31st December 2025

Stephen Mallinson audited 26th January 2026

WIGGINTON RECREATION HALL TRUST

Registered Charity No. 1154768

BALANCE SHEET AT 31st DECEMBER 2025

2024 £		£ p	2025 £ p
	FIXED ASSETS		
£177,326	Building and Contents at Cost 1st January 2025		186,359.57
£9,034	Additions during year		0.00
£186,360	Current Book Value		£186,359.57
	NB. The total insured value of Building and Contents is £1,087,000		
	CURRENT ASSETS		
	Cash at Bank :		
0	Deposit Account	15,000.00	
30,198	Current Account	23,079.30	
16	Cash in Hand	11.07	
			38,090.37
£216,574	Total Assets		£224,449.94
	CAPITAL AND ACCUMULATED FUND		
204,949	Balance at 1st January 2025	216,574.05	
11,625	ADD excess / (shortfall) of income over expenditure	7,875.89	
216,574	Balance at 31st December 2025		£224,449.94
	LIABILITIES		
	Sundry Creditors :		
0	Returnable Deposits		0.00
216,574	Total Capital and Liabilities		£224,449.94

Accounts prepared by :

Melvyn Johnson
Hon Treasurer

Audited and found correct :

S Mallinson.

S. Mallinson 26/01/2026.

WIGGINTON RECREATION HALL TRUST

Registered Charity No. 1154768

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2025

2024 £		2025 £ p
	INCOME	
28,028	Hire of Hall	28,618.75
5,500	Donations and Grants	0.00
350	Sundries	350.00
0	Bank & Building Society Interest	0.00
852	Feed-In Tariff	734.93
34,730	**Total Income**	**£29,703.68**
	EXPENDITURE	
462	Gas	1,952.48
1,638	Electricity	1,681.85
0	Rates	0.00
529	Waste Collection	550.84
769	Metered Water & Sewerage	895.86
1,191	Insurance	1,227.15
898	Stationery, Postage, Phone & WI-FI	930.89
7,708	Hall - Maintenance	4,509.42
0	New Equipment	125.81
4,153	Cleaning	4,518.56
2,300	Honorarium	2,171.66
253	Sundries	90.00
700	Hire of Car Park	700.00
316	Performing Rights	308.26
2,100	Caretaking	2,100.00
0	Deposit refunds	0.00
88	Bank Charges	£65.01
0	Bank Interest	0.00
23,105	**Total Expenditure**	**£21,827.79**
11,625	**Surplus(deficit) T/f to Capital account**	**7,875.89**