The Charity Registration Number is :- 1155752

Leaf Hall CIO

Report and Accounts

31 May 2026

Leaf Hall CIO

Report and accounts for the year ended 31 May 2026

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Leaf Hall CIO

Trustees' Annual Report for the year ended 31 May 2026

The Trustees present their Report and Accounts for the year ended 31 May 2026.

Reference and administrative details

The charity name.

The legal name of the charity is:- Leaf Hall CIO

The charity is also known by its operating name, Leaf Hall CIO

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1155752

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.
The Governing Document is dated 30 May 2014

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

51 Seaside Road
Eastbourne, East Sussex
BN22 7NB

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

Mr G Laye
Mrs E Laye Mrs
L Kiernan
Mr N Goodyear
Mr D Ring

Trustees discuss suitable Leaf Hall members bearing in mind the legal rules on eligibility, skills and knowledge, who are approached and if the member is in agreement the reccomnendation is taken to general committee for proposal. The member is given induction material including the governing document, accounts and previous meetings minutes.

Objects and activities of the charity

The purposes and activities of the charity as set out in its governing document.

The chairty operates under a formal structure.

The object is "to benefit the inhabitants of the area of benefit by the provsion of facilities for education, recreation and other leisure-time occupations for those inhabitants who have need of such facility by reason of their social and economic conditions so as to promote the social, moral and spiritual welfare of the said inhabitants and so that their condition of life may be improves"

The Trust has provided social facilities for residents. The Trustees therefore consider they have complied whith their duty to have due regard to the guidance on public benefit published by the commission in excersing their powers or duties.

Structure, governance and management of the charity

The Trustees meet monthly during each year to discuss the performance of the Charity and make decisions as appropriate.

The charity's financial position at the end of the year ended 31 May 2026

The financial position of the charity at 31 May 2026 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2026
	£
Net income	5,299

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Mrs E Laye
Trustee

28th September 2026

Leaf Hall CIO - Statement of Financial Activities for the year ended 31 May 2026

Statement of Financial Activities for the year ended 31 May 2026

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2026	2025
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	4,528		-	**4,528**	5,550
Charitable activities	A2	29,882		-	**29,882**	33,255
Grant Income	A4		28,416	-	**28,416**	11,000
Total income	**A**	**34,410**	**28,416**	**-**	**62,826**	**49,805**
Expenditure on:						
Charitable activities	B2	24,105	33,422	-	**57,527**	46,932
Total expenditure	**B**	**24,105**	**33,422**	**-**	**57,527**	**46,932**
Net income for the year		**10,305**	**(5,006)**	**-**	**5,299**	**2,873**
Transfers between funds	**C**	(533)	533	-	**-**	-
Net income after transfers	**A-B-C**	**9,772**	**(4,473)**	**-**	**5,299**	**2,873**
Net movement in funds		**9,772**	**(4,473)**	**-**	**5,299**	**2,873**
Reconciliation of funds:-	**E**					
Total funds brought forward		9,249	4,473	-	**13,722**	10,849
Total funds carried forward		**19,021**	**-**	**-**	**19,021**	**13,722**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 5 to 7 form an integral part of these accounts.

Leaf Hall CIO - Balance Sheet as at 31 May 2026

	Notes	SORP Ref		2026 £		2025 £
Fixed assets		A				
Tangible assets		A2		2,510		1,007
Current assets		B				
Debtors		B2	690		2,575	
Cash at bank and in hand		B4	16,421		10,740	
Total current assets			17,111		13,315	
Creditors: amounts falling due within one year	2	C1	(600)		(600)	
Net current assets				16,511		12,715
The total net assets of the charity				19,021		13,722

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

Restricted funds						
Restricted Fixed Asset Funds		D2	-		4,473	
				-		4,473
Unrestricted Funds						
Unrestricted Revenue Funds		D3	19,021	-	9,249	
				19,021		9,249
Total charity funds				19,021		13,722

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

Mr G Laye
Chairman
Approved by the board of trustees on 28th September 2026

The notes attached on pages 5 to 7 form an integral part of these accounts.

Leaf Hall CIO

Notes to the Accounts for the year ended 31 May 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern
At the time of approving the accounts, the Trustees have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Restricted and Unrestricted Funds
Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities work or for specific artistic projects being undertaken by the charity.

Significant judgements, key assumptions and estimates
The preparation of the accounts in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates. The key estimates and assumptions used in these financial statements are set out in the accounting policies notes included the additional policy notes within these accounts such as for depreciation.

Policies relating income recognition.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Notes to the Accounts for the year ended 31 May 2026

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Notes to the Accounts for the year ended 31 May 2026

Financial instruments including cash and bank balances

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net presented in the accounts when there is a legally 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.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Impairment of financial assets
Financial assets, other than those held at fair value through income and expenditure, are assessed for the indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

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 net income/(expenditure) for the year.

2 Creditors: amounts falling due within one year	2026	2025
	£	£
Trade creditors	600	600
Accruals	-	-
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	600	**600**

3 Income and Expenditure account summary	2026	2025
	£	£
At 1 June 2025	13,722	10,849
Transfers in for the year	-	-
Surplus after tax for the year	5,299	2,873
At 31 May 2026	**19,021**	**13,722**