REGISTERED CHARITY NUMBER: 1156463

WEMBDON VILLAGE HALL & PLAYING FIELDS TRUST CIO

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31st MARCH 2026

Wembdon Village Hall and Playing Fields Trust CIO

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for the Year Ended 31st March 2026

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Wembdon Village Hall and Playing Fields Trust CIO

Report of the Trustees
for the year ended 31st March 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31st March 2026. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with 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 UK and Republic of Ireland.

Objectives and Activities
The objects of the CIO are to establish and run a village hall and playing fields for the benefit of the inhabitants of the Parish of Wembdon, Somerset. The hall building was completed and the hall opened fully in June 2017. Since then, the Trustees have overseen the running of the hall and playing fields.

The charity furthers its charitable purposes for the public benefit by running the Village Hall for community meetings, functions, education, youth activities, providing changing rooms for community sports, and providing an open recreational area for use by the village and local sports teams.

In planning the above and future activities the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and Performance
This is the eighth full year the hall building and playing fields have been operational. The hall is almost fully booked 7 days a week, with a wide variety of local organisations and groups including:

- Wembdon Cricket Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Football Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Ladies Rounders & St Mary's Ladies Rounders Clubs played a full season.
- Hockey Club home base.
- Darts Team.
- Wembdon Village Day and Craft Fair was held on the August Bank Holiday.
- Wembdon Sunshiners pre-school has been fully open 5 days per week during term time.
- Coffee at the Green community coffee shop has been open 5 days a week.

During the year the regular weekly activities have included:

- Baby Plays, ~~a~~ parent and baby sensory classes.
- Tai Chi.
- Baywater Health Care deliver pulmonary rehab sessions on behalf of the NHS twice a week.
- NHS Rehab funded by League of Friends.
- Latin Dance hold Latin and ballroom classes twice a week.
- Zumba dance fitness classes.
- 2 different Slimming World groups.
- Quilting group.
- 2 different Pilates classes.
- Wessex MS Society monthly.
- Good Grief Bereavement Café quarterly.

Achievements and Performance (cont.)

During the year we have hosted:

- 30 events, meetings and charity events.
- 47 adult parties including birthday parties, leaving events and fundraising events.
- 58 children's parties including birthday parties and school leavers' events.
- 9 events for young babies and or new parents, including christenings and baby showers.
- 14 funeral wakes.
- 7 wedding receptions.
- A Boxing Day celebration.
- A wine and cheese evening.
- 2 craft fairs.
- Well Women.
- Sing to Breathe.
- A Beer, Cider and Music festival.
- Valuation Days – valuables, collectables.
- 7 Social Dances.
- Afternoon Teas.
- Breakfast & Afternoon Tea with Santa.
- Themed party night – ABBA.
- Christmas Wreath Making.
- Quiz.
- Bingo.
- Children's craft activities, Movie Days, Bouncy Castle, Laser Tag.
- … as well as formal dinners and presentations for our local sports clubs and societies; bands and live music, training for local clubs and businesses.

There are regular meetings at the hall by the Parish Council, the local Planning committee, the Trust, the local Cricket and Football club committees and groups, charity fundraisers, plus, holiday sports clubs on the playing fields.

The Playing Fields are used extensively to host schools' competitions for cricket and rounders, Adult Inclusive and Disability Cricket, Somerset Pathways Cricket, Somerset Seniors Cricket and ECB Regional Schools competitions.

The playing fields and surrounding areas have continued to be maintained to a high standard by our groundsman and by Garry Bickers landscaping.

In July 2025 the Trust completed building an additional wing on the village hall containing two extra changing rooms (much needed by our female sports players), a storeroom and an additional kitchenette.

Wembdon Village Hall and Playing Fields Trust CIO

Report of the Trustees
for the year ended 31st March 2026

Financial Review
The financial information for 2025-26 in the attached accounts shows the eighth full year of operation.

The main source of income to the Trust is the hire of the facility. The Trust received grants towards the new wing from the Hinkley C Community Fund, the Football Foundation, the district council and other smaller grant givers. The Trust continues to repay the accrued interest on its previous loan to Sedgemoor District Council (since April 2023 Somerset Council) in instalments. The repayments will be completed in July 2027.

Due to resignations from previous employees the trust has replaced all of its paid staff. Receptionist/Administrator in March 2025, Hall manager in June 2025 and caretaker in September 2025.

Wembdon Cricket Club (the Club) pays the Trust a facilities hire charge, and the Trust pays the Club for maintaining the playing fields. The Club runs the bar in the hall. The profits from the bar, after all expenses have been paid, are shared 50/50 between the Club and the Trust's limited company, Wembdon Village Hall Ltd. The bar profits are donated by the limited company to the Trust and are used exclusively to further the objects of the Trust. The Directors of Wembdon Village Hall Ltd are: Mike Solomon, Madeleine Upham, Sarah Millward and Mark Phillips.

The Trustees are confident that the Trust is in a position to remain a going concern.

Financial Position
Income generated from activities in the year to 31st March 2026 was £115,581 (£126,963 in 2025).

Donations for the year increased to £48,029 (from £28,319 in 2025) largely due to donations made to the Charity by its wholly owed subsidiary, Wembdon Village Hall Ltd, which donated £40,378 in the period to 31st March 2026 (2025: £28,319). This total includes £25,741 in income generated from the Cricket Club bar profit share (2025: £17,201).

Grant income increased to £238,118 (2025: £137,128). With the exception of £12,000, all were (restricted) grants received to facilitate the completion of the new changing rooms project. £20,000 received from the Clark Foundation with the remaining total received from The Football Foundation. The project was completed during the financial year, and all grant income utilised.

Total resources expended on charitable activities were £166,534 (£147,767 in 2025).

Net income showed a surplus (after allocations from the restricted fund) of £166,867 for the year (£73,690 surplus in 2025), increasing overall charity funds to £2,833,664 as of 31st March 2026 (£2,666,797 as of 31st March 2025).

Reserves Policy
The Trust manages its ongoing operating expenditure and maintains sufficient cash to run the day-to-day activities. Looking forward, any surplus, after all such expenses have been paid, may be allocated to a Reserve Account until that account can cover 6 months' regular costs including costs associated with employment of staff including periods of notice and redundancy. Once that has been achieved, other Reserve Accounts may be established to fund specific projects and replacement of major assets.

Wembdon Village Hall and Playing Fields Trust CIO

Report of the Trustees
for the year ended 31st March 2026

Structure, Governance and Management

The charity is governed by a constitution registered 31 March 2014 and constituted as a Charitable Incorporated Organisation (CIO). The constitution was last amended on 6th July 2025.

The trustees are either elected at the charity's Annual General Meeting, appointed by the Parish Council and the Local Authority or co-opted by the Trustees.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Wembdon Village Hall and Playing Fields Trust CIO

Report of the Trustees
for the year ended 31st March 2026

Reference and Administrative Details
Wembdon Village Hall and Playing Fields Trust CIO
Charity No. 1156463

Address
Wembdon Village Hall, The Green at Wembdon, Homberg Way, Bridgwater, Somerset, TA6 7BY

Trustees

Peter Reed (Chair)	Appointed 28th April 2025
Samantha Matthews (Secretary)	
Sarah Millward (Treasurer)	
Michael Solomon	Resigned 21st July 2025
David Mattravers	Appointed 19th January 2026
Garry Toms	Appointed 18th August 2025
Stuart Duerden	
Karen Lewis	
Michael Caswell	
Alex Hurford	
Richard Mark Phillips	
Madeleine Upham	
Marilyn Tyrrell	
Richard Butcher	Appointed 20th October 2025

No Trustee received any financial benefit from the Trust.

Independent examiner
Catherine Flannery of South Devon Accounting Ltd, 6 Orchard Close, Ogwell, Newton Abbot TQ12 6AL

Bankers
Barclays Bank PLC, Leicester, LE87 2BB

Approved by the trustees on 19th October 2026 and signed on their behalf by



Peter Reed (Trust Chair)

Wembdon Village Hall and Playing Fields Trust CIO (No 1156463)

Independent Examiners Report to the Trustees of Wembdon Village Hall and Playing Fields Trust CIO
For the Year Ended 31st March 2026

I report to the trustees on my examination of the accounts of Wembdon Village Hall and Playing Fields Trust CIO for the year ended 31st March 2026.

Responsibilities and basis of report

As the charity trustees of the Charitable Incorporated Organisation (CIO) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trustee'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 2011 Act.

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:

(1) Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
(2) The accounts do not accord with those records; or
(3) The accounts 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 given a "true and fair view" which is not a matter considered part of an independent examination.

I have no concerns and have come across no other matter 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 Catherine Flannery
South Devon Accounting Ltd
6 Orchard Close
Ogwell
Newton Abbot
TQ12 6AL

17th October 2025

Wembdon Village Hall and Playing Fields Trust CIO

Statement of Financial Activities
For the Year Ending 31st March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
Income and endowments					
Donations and grants	3	58,029	226,118	284,147	168,876
Charitable activities	3	115,581	-	115,581	126,963
Other income	3	1,356	-	1,356	4,492
		174,966	226,118	401,084	300,331
Expenditure on					
Charitable activities	4	166,534	-	166,534	148,348
Net income/expenditure)		8,432	226,118	234,550	151,983
Depreciation		67,683	-	67,683	59,713
Loss on disposal		-	-	-	84
Total		67,683	-	67,683	59,797
Other recognised gains/(losses)					
Gains/(losses) on revaluation of funds		226,118	(226,118)	-	(18,496)
(Allocations of Funds)					
Net movements in funds		166,867	-	166,867	73,690
Reconciliation of funds					
Total funds brought forward		2,490,250	176,547	2,666,797	2,593,107
Transfer between funds		176,547	(176,547)	-	-
Total funds carried forward		2,833,664	-	2,833,664	2,666,797

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

Wembdon Village Hall and Playing Fields Trust CIO

Statement of Financial Position as of 31st March 2026

		Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
Fixed Assets	**Note**				
Tangible fixed assets	8	2,797,326	-	2,797,326	2,469,415
Investments	9	1		1	1
Total fixed assets		2,797,327	-	2,797,326	2,469,416
Current assets					
Debtors	10	1,494	-	1.494	5,433
Cash at bank and in hand		64,155	-	64,155	215,255
Total current assets		65,649	-	65,649	220,688
Current liabilities					
Creditors: amounts falling Due within one year	11	26,812	-	26,812	14,807
Net current assets		38,837	-	38,837	205,881
Total assets less current Liabilities		2,836,164	-	2,836,164	2,675,297
Creditors: amounts falling due after more than one year	12	2,500	-	2,500	8,500
Net assets		2,833,664	-	2,833,664	2,666,797
The funds of the charity.					
Restricted funds	13	-	-	-	176,547
Unrestricted funds	13	2,833,664	-	2,833,664	2,490,250
Total Charity funds		2,833,664	-	2,833,664	2,666,797

Approved by

Peter Reed
Chair

Date 19th October 2026

Sarah Millward
Treasurer

Date 19th October 2026

Wembdon Village Hall and Playing Fields Trust CIO

Notes to the Financial Statement
For the year ending 31st March 2026

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern
The financial statements have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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 (SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. The village hall construction has been completed, and the building is now in full operation. This is explained fully in the trustee's annual report.

Currency
The presential currency throughout the financial statement is Pounds Sterling (GBP)

Funds structure
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are several restricted funds, principally from Viridor Credits Environmental, The English Cricket Board and West Somerset Council Community Impact Mitigation (CIM) Fund. These are treated as restricted funds and have imposed the restriction that if the grant is spent on an asset, which is the case, it was pooled to create the Village Hall. This asset has now been completed and as such can be transferred to unrestricted funds, so it is free to use, as the trustees see fit, within the charities' aims and objectives.

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of charitable objectives.

Income recognition
All income is recognised once the charity has entitlement to the income, if it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probably that these conditions will be fulfilled in the reporting period.

Expenditure recognition
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Costs of raising funds
The costs of generating funds consist of expenditure relating to fundraising or to furthering the charitable activities including hire of facilities.

ACCOUNTING POLICIES (CONT….)

Tangible fixed assets
Prior to 2019 all assets related to the construction of the Village Hall and surrounding Playing Fields. The construction of the Hall is now complete and all such expenditure relating to this construction was capitalised. The building will therefore see depreciation commence from 2019. Assets will be written off using the following methods:

Village Hall and Playing Fields	2% Straight Line Basis
Computer Equipment	33.33% Reducing Balance Basis
Fixtures and Fittings	15% Reducing Balance Basis

Creditors
Liabilities and provisions are recognised as a result of an obligation to transfer economic benefits to a third party. Both are recognised once there is a present obligation at the reporting date as a result of a past event; it is probable that a transfer of economic benefit, usually in the form of cash, will be required in settlement; and the amount of the settlement can be estimated reliably.

2. RELATED PARTY TRANSACTIONS

Wembdon Cricket Club were one of the principal users of the facility and ran the bar facilities and maintained the upkeep of the sports pitches under license from Wembdon Village Hall and Playing Fields Trust. During the year Wembdon Cricket club paid £11,747 (2025: £11,309) to Wembdon Village Hall and Playing Fields Trust for facility hire, and £11,530 (2025: £17,290) for utilities. Wembdon Cricket Club in turn received £11,000 (2025: £11,100) from Wembdon Village Hall and Playing Fields Trust for pitch maintenance.

Wembdon Sunshiners Pre-School were one of the principal users of the facility renting an area of the facility under licence from Wembdon Village Hall and Playing Fields Trust. This year Wembdon Sunshiners Pre-School paid £17,702 (2025: £19,301) for the facility hire.

Wembdon Senior Football Club were one of the principal users of the facility. During the year Wembdon Senior Football Club paid £800 (2025: £503) for pitch and facility hire. Wembdon Junior Football Club were one of the principal users of the facility. During the year Wembdon Junior Football Club paid £4,827 (2025: £5,898) for pitch and facility hire.

Wembdon Parish Council made grants to Wembdon Village Hall and Playing Fields Trust totaling £12,000 (2025: £11,734). The Parish Council also paid £2,583 for hire charges for meetings held at the facility during the year.

Wembdon Village Hall Ltd, the subsidiary owned by Wembdon Village Hall and Playing Fields Trust, made donations to the charity totaling £40,378 (2025: £28,319). The subsidiary also made a loan the charity in the amount of £7,600 in March 2026. This was fully repaid in April 2026.

Wembdon Village Hall and Playing Fields Trust CIO

Notes to the Financial Statement
For the year ending 31st March 2026

3. INCOME

	2026			2025		
	Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
Donations and legacies						
Grants	12,000	226,118	238,118	10,000	127,128	137,128
Donations	46,029	-	46,029	13,252	-	13,252
	58,029	226,118	284,147	23,252	127,128	150,380
Charitable activities						
Hire of facility	115,581	-	115,581	126,963	-	126,963
	115,581	-	115,581	126,963	-	126,963
Other income						
Fundraising	-	-	-	3,263	-	3,263
Investment income	1,356	-	1,356	1,229	-	1,229
	1,356	-	1,356	4,492	-	4,492
Total	**174,966**	**226,118**	**401,084**	**154,707**	**127,128**	**281,835**

4. EXPENDITURE

	2026			2025		
	Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
Facility expenses	3,272	-	3,272	3,064	-	3,064
Wages & Pensions	51,314	-	51,314	52,817	-	52,817
Water and Rates	6,272	-	6,272	4,085	-	4,085
Insurance & Safety costs	5,311	-	5,311	3,922	-	3,922
Light and Heat	21,734	-	21,734	35,698	-	35,698
Telephone	1,593	-	1,593	1,433	-	1,433
Advertising	1,363	-	1,363	396	-	396
Repairs & Renewals	14,467	-	14,467	5,223	581	5,804
Pitch & Grounds Maintenance	22,846	-	22,846	11,228	-	11,228
Cleaning & Waste	15,460	-	15,460	14,942	-	14,942
IT & Software Costs	458	-	458	33	-	33
Legal & Professional	3,818	-	3,818	845	-	845
Charitable donations	-	-	-	100	-	100
Accountancy fees	1,195	-	1,195	2,987	-	2,987
Non-recoverable VAT	17,431	-	17,431	10,974	-	10,974
Interest & Charges	-	-	-	30	-	30
	166,534	-	166,534	147,767	581	148,348

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.03.26	**31.03.25**
Administrative	**3**	**2**

No employees received emoluments in excess of £60,000.

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

7. INDEPENDENT EXAMINER REMUNERATION

The accounts are subject to an independent examination this year, with the fee being £1,000 (2025: £2,195).

8. TANGIBLE FIXED ASSETS

	Village Hall & Playing Fields	Fixtures & Fittings	Computer Equipment	Total
Cost				
At 1 April 2025	2,843,451	29,800	933	2,874,184
Additions	391,747	3,846	-	395,593
Disposals	-	-	-	-
At 31 March 2026	3,235,198	33,646	933	3,269,777
Depreciation		-		
At 1 April 2025	389,707	14,406	656	404,769
Charge for year	64,704	2,886	92	67,682
At 31 March 2026	454,411	17,292	748	472,451
Net book value				
At 31 March 2026	**2,780,787**	**16,354**	**185**	**2,797,326**
At 31 March 2025	2,453,744	15,394	277	2,469,415

9. FIXED ASSET INVESTMENTS

The charity's wholly owned subsidiary, Wembdon Village Hall Ltd, had share capital and reserves of £1 at 31st March 2026 (2025: £1).

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
Trade debtors	265	317
VAT recoverable	1,229	4,229
Other debtors	-	887
	1,494	**5,433**

11. CREDITORS: FALLING DUE WITHIN ONE YEAR

	2026	2025
Trade creditors	6,948	4,143
Pension & PAYE	2,169	204
Accruals	1,000	2,285
Loans	13,600	6,000
Deposits Held	3,095	2,175
	26,812	**14,807**

12. CREDITORS FALLING DUE AFTER ONE YEAR

	2026	2025
Loans	2,500	8,500
	2,500	**8,500**

13. CHARITABLE FUNDS

Year to 31st March 2026

	Unrestricted	Restricted	Total
Opening balance	2,490,250	176,547	2,666,797
Income	174,966	226,118	401,084
Expenditure	(234,217)	-	(234,217)
Allocation of funds	226,118	(226,118)	-
Transfer between funds	176,547	(176,547)	-
	2,833,664	-	2,833,664

Year to 31st March 2025

	Unrestricted	Restricted	Total
Opening balance	2,543,107	50,000	2,593,107
Income	154,707	145,624	300,331
Expenditure	(207,564)	(581)	(208,145)
Allocation of funds	-	(18,496)	(18,496)
Transfer between funds	-	-	-
	2,490,250	176,547	2,666,797

Restricted funds relates to grants received in relation to the changing room project. Works were completed during the year to 31st March 2026, and all grant funding was utilised towards the completion of the project.