Somerdale Pavilion Trust
(A Company Limited by Guarantee)

Report of the Trustees and financial statements

Company registration number 11730938
Registered charity number 1182426

Year ended 31 December 2025

Somerdale Pavilion Trust

Contents

Trustees and advisors	1
Report of the Trustees	2
Independent auditor's report to the Trustees of Somerdale Pavilion Trust	7
Statement of financial activities	11
Balance sheet	12
Notes	13

Trustees and advisors

Trustees	L A Freed P J Rilett T S Ross (resigned 8 December 2025) R T Wynn-Jones HLM Bothamley (appointed 23 December 2025)
Company number	11730938
Registered charity number	1182426
Registered office	c/o St Monica Trust Cote Lane Bristol BS9 3UN
Business address	Trajectus Way Keynsham Bristol BS31 2FW
Auditors	Bishop Fleming Audit Limited 10 Temple Back Bristol BS1 6FL
Banker	NatWest Bank 32 Corn Street Bristol BS99 7UG

Report of the Trustees
For the year ended 31 December 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2025.

Governing document

Somerdale Pavilion Trust is a company limited by guarantee, incorporated on 17 December 2018 and registered as a charity on 17 December 2018. The charity was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. In the event of the charity being wound up each member promises to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member. The charity registration number, company number, principal office and registered office are noted on page one.

Directors and Trustees

St Monica Trustee Company Limited (a company limited by guarantee registered number 9357207) is the sole member of Somerdale Pavilion Trust.

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served throughout the year are noted on page one. The Trustees are appointed and serve in accordance with the Articles of Association. The Trustees meet four times per year or more if required. The Trustees receive no remuneration from the charity.

The Board is composed of no fewer than three Trustees and is not subject to any maximum, with up to five Trustees appointed by the member. The Trustees may appoint further persons to be Trustees.

The Trustees appoint a chairperson amongst themselves prior to a Trustee meeting taking place. Sub-groups and advisory boards can also be appointed to provide other resources of expertise.

Each Trustee is appointed for a three-year term. At the end of each term a Trustee shall retire from office but may be reappointed to serve no more than three consecutive terms of office.

The charity's legal advisors have worked with the Trustees to compile a Trustees' Policies document, as well as a Governance Timetable. They also provide legal and regulatory updates as required, to ensure that the Trustees' knowledge remains current.

Statement of Trustees' responsibilities in respect of the Report of the Trustees and the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland.*

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

Statement of Trustees' responsibilities in respect of the Report of the Trustees and the financial statements continued

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

Objects and activities of the charity

The objects of the charity are, for the public benefit:

1. the provision and maintenance of a pavilion, playing fields and other facilities for the use of the inhabitants of Keynsham and the surrounding areas without distinction of political, religious or other opinions, including use for:

   (a) meetings, lectures, classes, sporting activities; and
   (b) other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the inhabitants.

2. the relief of those individuals (and if appropriate their spouses) who are in need by reason of age, disability or ill-health by the provision of:

   (a) accommodation and associated facilities; and/or
   (b) other services or assistance.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to the major risks.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit and have paid due regard to this guidance when deciding on what activities the charity should undertake.

In 2025 the Trust was able to support 2,884 (2024: 2,765) beneficiaries in the following categories:

(a) 915 (2024: 881) gym members
(b) 610 (2024: 584) social club members
(c) 1,359 (2024: 1,300) members of sports and activities clubs
(d) 19 (2024: 20) sports and activities clubs

Membership of the sports and activities clubs is shown below:

Membership of Clubs	***Members***
Baseball	104
Cadbury Pensioners	59
Cycle cross	30
Joggers	13
Netball	14
Netball Juniors	39
Bowls	90
Somerdale Community Shed	33
Step out and Move On	25
Tennis	32
Tennis Juniors	35
Cricket	70
Fry Junior Football Club	340
Fry Seniors Football Club	145
Red Falcons Football Club	240
Cosmos Football Club	20
Old Georgians Football Club	20
Red Falcon Men's Football Club	20
Mencap	30
Total beneficiaries	**1,359**

Achievements and performance

The Trust continues to build a strong relationship with all the sports and social clubs associated with the Pavilion with the objective of encouraging health and wellbeing of the local community through physical and social activities. The football sector in particular has seen growth year on year, and we now have 50 teams that refer to us as their home ground.

Achievement and performance continued

The Trust continued to provide and support the Fry Pensioners, Somerdale Shed and Fry Bowls, Tennis, and netball sections. The table above highlights the full extent of the physical and social activities the Trust provided and supported.

The Trust continues to manage and operate the gyms and spa at Somerdale Pavilion and the Chocolate Quarter, supporting around 900 members. This includes supporting residents and at times just being there for a chat and some company.

We are now working in partnership with the community charity Wombles Association, who are now operating from the Pavilion and do a wonderful job of upkeeping the area.

The restaurant isn't as busy as last year which is linked to the reduction in staff using our services from the Block C office block. We continue to cater for conferences and meetings which makes us an all-inclusive venue for local businesses.

There were many successful social events held throughout the year from Tribute nights to football competitions. We are now the preferred venue for softball tournaments and the Harley Davidson Rally. Our Park Run course (the curly wurly) remains as popular as ever. The park run course also doubles up as a cycle cross arena which has hosted many prestigious events and competitions. We also host a family funday and choose a charity to support. We don't charge for the event and proceeds go direct to the chosen association. This year we supported Macmillan cancer support.

Due to ongoing water ingress issues at the Pavilion building, we undertook to fully replace the failing single ply roof membrane and insulation as it had clear signs of failure and poor workmanship, resulting in frequent operational disruptions. The new roof membrane is now fully installed, and the building is once again watertight.

The Trust in common with much of the Leisure sector has experienced a challenging year with higher-than-average energy prices and the cost-of-living crisis, however, Somerdale Pavilion Trust achieved a positive financial result. We experienced some of the worst flooding in 10 years which resulted in sporting cancellations. Through hard work and dedication our staff manage these issues and we are very fortunate that our members choose us over competing venues.

Financial review

The operational performance of the Trust to 31 December 2025 was favorable to the expectations and plans of the Trustees that were developed. The operational financial surplus for the period to 31 December 2025 was £123k which was generated from total income of £1,377k and charitable expenditure of £1,254k. After exceptional costs in respect of the roof refurbishment of £465k the operating deficit was £342k.

Future plans

St Monica Trust's D Block development is now complete, and our customers and members are loving the improvements and visual approach to the front of the Pavilion. The landscaped area and generous seating spaces are a fantastic addition for the surrounding area.

It has been a challenging start to 2026 due to the continuing cost of living crisis. People are clearly trying to cut back on expenses. In addition to this the weather has been difficult, with the worst

Future plans continued

floods we have ever seen, but we are hoping with continued marketing campaigns that there will be a recovery by mid-year. All football matches have been postponed throughout Jan and Feb.

We plan to host more tribute nights and quiz nights. We will hold a family funday again in the summer as we like to give back to the community as a thank you for continued support.

All the Trust's sport clubs including, baseball, bowls, cricket, football, netball and tennis have expressed their commitment to the Pavilion and wish to continue to support us.

Reserves policy

The Trust's policy is to maintain unrestricted reserves equivalent to three months' operating expenditure, which at this stage of SPT's operation would be £300k. As of 31 December 2025, the value of unrestricted reserves was £294k.

Auditors

Bishop Fleming Audit Limited were appointed as auditor to Somerdale Pavilion Trust by the Trustees at their meeting on 1 September 2023.

This report has been prepared in accordance with current statutory requirements, the memorandum of association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Approved by the Trustees on 17 June 2026 and signed on their behalf by:



Mr Peter Rilett
Trustee
Somerdale Pavilion Trust

OPINION

We have audited the financial statements of Somerdale Pavilion Trust (the 'Charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially

inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small company's regime and take advantage of the small companies' exemptions in preparing a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment and financial performance of the entity.
- We have considered the results of enquiries with management and Trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and FRS 102 and UK tax legislation.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements.
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Reviewing board meeting minutes.
- Enquiring of management in relation to actual and potential claims or litigations.

- Performing detailed transactional testing in relation to the recognition of revenue with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

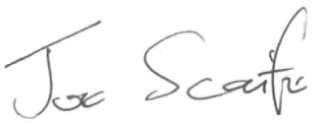
We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Joseph Scaife FCA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming Audit Limited
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 2 July 2026

Somerdale Pavilion Trust

Statement of financial activities (including income and expenditure account)
For the year ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	Total funds 31 December 2025	Total funds 31 December 2024
		£	£	£	£
Income					
Grant income		67,277	-	67,277	-
Charitable activities		520,592	-	520,592	489,710
Other trading activities		789,201	-	789,201	803,842
Total income		1,377,070	-	1,377,070	1,293,552
Expenditure					
Charitable activities	**2**	1,532,722	-	1,532,722	964,130
Other		186,447	-	186,447	179,008
Total expenditure		1,719,169	-	1,719,169	1,143,138
Net expenditure		(342,099)	-	(342,099)	150,414
Net movement in funds		(342,099)		(342,099)	150,414
Total funds brought forward		636,500	-	636,500	486,086
Total funds carried forward		294,401		294,401	636,500

Incoming resources and resulting net movement in funds arise from continuing operations. The charity has no recognised gains or losses other than those shown above.

Somerdale Pavilion Trust

Balance sheet
As at 31 December 2025

	Notes		2025		2024
Fixed assets:			**£**		**£**
Equipment	**6**		113,814		25,383
			113,814		25,383
Current assets:					
Stock	**7**	6,247		6,173	
Debtors	**8**	222,267		582,405	
Cash at bank and in hand		412,526		208,730	
		641,040		797,308	
Creditors: due within one year	**9**	(460,453)		(186,191)	
Net current assets			180,587		611,117
Net assets			294,401		636,500
Total restricted funds			-		-
Total unrestricted funds			294,401		636,500
Total funds	**10, 11**		294,401		636,500

These financial statements were approved by the Board on 17 June 2026 and were signed on its behalf by:



Mr Peter Rilett
Trustee
Somerdale Pavilion Trust

1 Accounting policies

1.1 Company information

Somerdale Pavilion Trust is a private charitable company limited by guarantee incorporated in England and Wales, company number 11730938. The registered office is c/o St Monica Trust, Cote Lane, Bristol, BS9 3UN.

1.2 Basis of preparation

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 (FRS 102) issued on 16 July 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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

Under Section 7.1B of FRS 102, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

These financial statements have been prepared under the under the historical cost convention. The principal accounting policies adopted are set out below.

The Trustees have prepared the financial statements on a going concern basis which they consider is appropriate for the following reasons. The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in the Statement of Financial Activities and notes 2 to 4.

The Trustees have reviewed cash flow forecasts for a period of 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. As a result, the Trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

There are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Incoming resources

Donations are credited on a receivable basis unless related to a specific period, in which case they are deferred until that period.

All other income is recognised once the charity has entitlement to the resources, it is probable the resources will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual's basis, including irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Governance costs include those incurred with constitutional and statutory requirements.

1.5 Stocks

Stocks consist of catering supplies and have been valued at the lower of cost and net realisable value.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, bank overdrafts or other short-term liquid investments with original maturities of three months or less.

1.7 Financial instruments

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

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 includes debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as 'creditors: amounts falling due within one year' if payment is due within one year or less. If not, they are presented as 'creditors: amounts falling due after more than one year'. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Funds structure

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

Restricted funds comprise those funds which the donor has specifically restricted the purpose for which they can be used.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on these assets at annual rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Office equipment	20% straight line per annum
Freehold Land & Buildings	20% - 33.3% straight line per annum

2 Analysis of total resources expended

	Charitable activities	Other costs	2025	Charitable activities	Other costs	2024
	£	£	£	£	£	£
Staff costs (note 4)	675,436	-	675,436	550,136	-	550,136
Food and drink purchases	-	186,447	186,447	-	179,008	179,008
Equipment	24,978	-	24,978	18,791	-	18,791
Repairs and maintenance	106,952	-	106,952	136,096	-	136,096
Major repairs - roof	464,975	-	464,975	-	-	-
Premises costs	161,334	-	161,334	128,909	-	128,909
Office running costs	44,487	-	44,487	63,163	-	63,163
Charitable grants	-	-	-	5,425	-	5,425
Service contracts	13,492	-	13,492	29,533	-	29,533
Professional and legal fees	2,453	-	2,453	2,635	-	2,635
Bank charges	8,065	-	8,065	10,936	-	10,936
Depreciation	21,190	-	21,190	10,406	-	10,406
Governance costs (note 3)	9,360	-	9,360	8,100	-	8,100
	1,532,722	186,447	1,719,169	964,130	179,008	1,143,138

3 Governance costs

	2025	2024
	£	£
Auditor's remuneration (inclusive of VAT)	9,360	8,100
	9,360	8,100

4 Staff numbers and costs

The average number of persons employed by the company during the year was 40 (2024: 35).

The aggregate payroll costs were as follows:	2025	2024
	£	£
Wages and salaries	576,145	476,494
Social security costs	54,705	32,936
Pensions	9,687	7,971
Contractor costs	34,899	32,736
	675,436	550,136

During the current and previous year, the Trustees were not paid any remuneration or reimbursed for expenses, and no Trustees made donations to the charity.

Key management remuneration in total for the year was £nil (2024: £nil).

There were no employees whose emoluments were in excess of £60,000 per annum in the current or previous year.

5 Taxation

None of the income received by the charity is subject to UK corporation tax. As such, there is no tax arising on the movement in funds during the year.

6 Tangible fixed assets

	Equipment	Freehold Land & Buildings	Total
	£	£	£
Cost			
At 1 January 2025	11,959	31,236	43,195
Additions	109,621	-	109,621
At 31 December 2025	121,580	31,236	152,816
Depreciation			
At 1 January 2025	8,594	9,218	17,812
Charge for the year	10,533	10,657	21,190
At 31 December 2025	19,127	19,875	39,002
Net book value			
As at 31 December 2025	**102,453**	**11,361**	**113,814**
As at 31 December 2024	3,365	22,018	25,383

7 Stocks

	2025	2024
	£	£
Catering supplies	5,231	5,231
Cleaning supplies	1,016	942
	6,247	6,173

8 Debtors

	2025	2024
	£	£
Trade debtors	101,209	88,908
Amounts owed by group undertakings	-	425,155
Prepayments	48,485	58,542
Accrued income	72,573	9,800
Other debtors	-	-
	222,267	582,405

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	80,002	82,157
Amounts owed to group undertakings	319,887	-
Accruals	12,717	3,405
Deferred Income	32,963	93,303
Other creditors	14,884	7,326
	460,453	186,191

10 Analysis of charitable funds

	January 2025	Incoming resources	Resources expended	Transfers between funds	31 December 2025
	£	£	£	£	£
Unrestricted funds	636,500	1,377,070	1,719,169	-	294,401
Restricted funds	-	-	-	-	-
	636,500	1,377,070	1,719,169	-	294,401

	January 2024	Incoming resources	Resources expended	Transfers between funds	31 December 2024
	£	£	£	£	£
Unrestricted funds	486,086	1,293,552	1,143,138	-	636,500
Restricted funds	-	-	-	-	-
	486,086	1,293,552	1,143,138	-	636,500

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Tangible fixed assets	113,814	-	113,814
Stock	6,247	-	6,247
Debtors	222,267	-	222,267
Cash at bank and in hand	412,526	-	412,526
Creditors	(460,453)	-	(460,453)
	294,401	-	294,401

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Tangible fixed assets	25,383	-	25,383
Stock	6,173	-	6,173
Debtors	582,405	-	582,405
Cash at bank and in hand	208,730	-	208,730
Creditors	(186,191)	-	(186,191)
	636,500	-	636,500

12 Operating leases as a lessee

The future minimum lease payments under non-cancellable operating leases expected to be paid by Somerdale Pavilion Trust will fall due as follows:

	2025	2024
Within one year	**3,751**	-
Between one and five years	**11,254**	-
After five years	**-**	-
	15,006	-

The total charge to the statement of financial activities in the year in respect of operating lease rentals for the hire of plant and machinery was £3,751 (2024: £nil).

13 Financial commitments

At the year end, contractual commitments totalling £nil (2024: £nil) were in place in respect of future building improvements work to be undertaken.

14 Related party transactions

Somerdale Pavilion Trust is related to St Monica Trustee Company Limited, which is the sole Trustee of St Monica Trust, by common directors.

During the year, St Monica Trust provided staff time and funds for operating expenses to the charity totalling £46,542 (2024: £45,116). The charity provided services to St Monica Trust in the form of parking and academy rent totalling £225,154 (2024: £205,650). The amount owed to St Monica Trust at the year-end was £319,887. (The amount owed to Somerdale Pavilion Trust was 2024: £425,155).

14 Comparative statement of financial activities

	Unrestricted funds	Restricted funds	Total funds 31 December 2024
	£	£	£
Income			
Grant income	-	-	-
Charitable activities	489,710	-	489,710
Other trading activities	803,842	-	803,842
Total income	1,293,552	-	1,293,552
Expenditure			
Charitable activities	964,130	-	964,130
Other	179,008	-	179,008
Total expenditure	1,143,138	-	1,143,138
Net income	150,414	-	150,414
Net movement in funds	150,414	-	150,414
Total funds brought forward	486,086	-	486,086
Total funds carried forward	636,500	-	636,500