The Downton Memorial Centre

(Registered charity, number 1183511)

Financial statements
for the year ended 31 December 2025

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COMMUNITY ACCOUNTING

The Downton Memorial Centre
Trustees' annual report
for the year ended 31 December 2025

Full name The Downton Memorial Centre CIO

Organisation type Charitable incorporated organisation

Registered charity number 1183511

Principal address Downton Memorial Hall, The Memorial Hall, The Borough, Downton, Salisbury, SP5 3NB

Trustees
Susan Kirsten Parsons, Chair
David Philip Mace, Treasurer
Hilary Mace, Booking Secretary
Jeremy Parsons
Lesley Giles
Andrew Philip Smith
Stella Mia Gerschwiler, from 10/09/2026

Independent examiner
Eva Stevens, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management
The charity is operated under the rules of its CIO Foundation constitution adopted 21 May 2019.

Trustees are nominated by local organisations and appointed by the trustees.

Initially there were 3 'first trustees' from the previous unincorporated charity (Downton Memorial Hall, Charity No. 305507).

Other trustees up to a maximum of 23 in number can be nominated by local organisations.

The trustees can also appoint up to 4 local residents as new trustees.

Objectives and activities
The provision and maintenance of the Downton Memorial Centre for use of inhabitants of the parish of Downton in the county of Wilts and its immediate vicinity without distinction of sex or political or religious or other opinions, including use for:

a) physical and mental training and recreation, and
b) intellectual development through the medium of reading and recreation rooms library lectures, classes, recreations.

The Downton Memorial Centre

Summary of the main activities undertaken for the public benefit
The main activities of the Trustees are concerned with the operation of the Downton Memorial Centre to achieve the aims of the charity e.g.

- maintaining the fabric and services of the building,
- taking bookings for the hire of rooms and other facilities at the centre,
- managing the cleaning arrangements for the building,
- collecting hire fees and rent, and managing the finances of the charity,
- fundraising for items to improve the premises for the public benefit, and
- advertising in the local press, and the village website, to promote the facilities of the charity.

The activities of the charity enable its local community to have easy access to rooms with good facilities, in a safe, clean, heated environment, and at a very reasonable cost. The rooms and other facilities of the Downton Memorial Centre are hired by local residents, organisations, and other parts of the community, for a wide variety of different activities, in line with the aims of the charity, which include:

- physical exercise and development classes,
- recreational activities,
- intellectual lectures etc. and development, and
- entertainment in the form of film, theatre, musical performances and children's parties etc.

The trustees wish to put on record their grateful thanks to:

- The Borough Dental Practice for donating £1,000 to the Kitchen Refurbishment Fund;
- The Downton Society for donating £500 to the Projector & Screen Fund;
- Nick Bray for donating a range of LED stage lights to the CIO;
- Jeremy Parsons (Trustee) for donating a PA system to the CIO; and
- the volunteers who help with the running of the Downton Memorial Centre, the fund-raising events and the improvements that continue to be made to its facilities.

Public benefit statement
The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main achievements during the period
Thanks mostly to increased occupancy rates, DMC's hire fee income continued to grow in 2025 and is currently well in excess of the pre-Covid pandemic levels of 2019, as can be seen in the table below:

	2019	2020	2021	2022	2023	2024	2025
Hire Fees	£21,566	£10,913	£8,553	£17,955	£25,552	£30,199	£33,688
% change over 2019		-49%	-60%	-17%	+18%	+40%	+56%

The Downton Memorial Centre

Notable uses of the building in 2025, which also demonstrates the diversity of its uses, included:

- Colour Wheel (weekly art classes)
- Ballet Tutoring
- Yoga
- Slimming World
- Pilates
- Child Health Clinic
- New Life Community Church
- Zumba
- Children's Parties
- Little Buds (a weekly class for new mums)
- Dance show by The Forest School of Dance
- Tai Chi
- Community Choir
- A Merry Christmas Carol stage production, which was a very popular show, and a successful fund-raising event for the Projector & Screen Fund.

The Projector & Screen project was finally completed with the purchase and installation of the equipment in January 2025. The kit has been regularly in use since then.

The domestic dishwasher, which was purchased and installed in the hall's kitchen in 2021, was found in practice, by most of its users, to take much too long to complete its wash cycle. The Trustees replaced it in 2025 with a commercial dishwasher which provides a much faster wash cycle that meets the needs of its users.

Financial review

The charity has two principal sources of income, namely:

a) the hire fees charged for the use of its facilities and
b) the pre-school rent.

The increasing level of room bookings in 2025 resulted in a healthy growth in the income from room hire fees.

Following the termination of the Downton Community Preschool's tenancy at the end of 2023 the trustees, with the active support of Wiltshire Council's Early Years team, and after taking independent professional advice on the rental market value of the premises, ran a competitive Invitation to Tender process in the first quarter of 2024. The winning candidate for the tenancy was Giant Steps, who already operate a successful nursery at The Trafalgar School in Downton. Giant Steps started operating their new preschool, at the Downton Memorial Centre, in June 2024 and are pleased with the number of children who attend the preschool.

As at the end of 2025, most of the loose ends between Downton Community Preschool and the Downton Memorial Centre have been resolved. It is expected that the remaining, relatively minor, issue will be finalised in 2026.

The Downton Memorial Centre

The charity's policy on reserves
The Trustees policy on reserves is to maintain unrestricted cash reserves which are approximately equal to:

- six month's hire fee income (£18,000), plus
- a cash reserve for emergency maintenance to the premises and facilities (£8,000), plus
- the Kitchen Refurbishment Fund (£1,500), plus
- the Flat Roof Fund (£6,000).

This makes a total of approximately £33,500. The total unrestricted reserves at the 2025 year-end stood at £34,114. This appears to be a strong financial position. However, further unrestricted reserves will need to be earmarked for other future maintenance work (see next section) once those works have been fully identified and quantified. This planning work started in 2024, progressed in 2025, and will continue during 2026.

Financial risks
As the main part of the CIO's premises is an old building, built in 1840, whose fabric naturally deteriorates with the passage time, the main financial risk is of unexpected, unplanned maintenance costs.

The completion of the Memorial Hall Extension Project by Downton Parish Council (DPC) in late 2018 resulted in a new lease being agreed between DPC and the then Trustees of the Downton Memorial Centre CIO (DMC). In this new lease the full responsibility for maintaining the building transferred from DPC to DMC once DPC completed certain remedial works on the building, the most significant of these being the re-tiling of its pitched roofs, and the replacement of guttering and flat roofs. Those works were completed in 2024.

As is normal with flat roofs, it is expected that the Downton Memorial Centre's newly replaced flat roofs in 2023/24, which cost approximately £36,000 at that time, will need to be redone every 20 years or so. The Trustees have earmarked reserves for a 'Flat Roof Fund' with the intention of growing this fund each year so that sufficient funds, after allowing for inflation, will be available to replace the flat roofs when needed.

Similarly, funds for other, large ticket maintenance items will be grown over time: e.g.

- Kitchen Refurbishment (£15,000 estimated cost, on current pricing)
- Hall Flooring (£15,000 estimated cost, on current pricing)
- Damp Proofing (Quotes being obtained at time of writing) etc.

Signed on behalf of the charity's trustees:

Signed SKParsons Date 23/10/2026
Susan Kirsten Parsons, Trustee

Independent examiner's report to the trustees of The Downton Memorial Centre for the year ended 31 December 2025

I report to the trustees on my examination of the accounts of The Downton Memorial Centre (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report
As the trustees of the charity 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 charity'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.

Independent examiner's statement
I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed  Date 26/10/2026
Eva Stevens BSc, CPFA
Employee of Community Accounting Plus

The Downton Memorial Centre
Receipts & payments account
for the year ended 31 December 2025

2024 Total Funds £		Note	Unrestricted Funds £	Restricted Funds £	*2025* Total Funds £
	Receipts				
30	Grants & donations	2	179	1500	1679
1553	Fundraising events		2401	-	2401
3050	Rental income		12000	-	12000
30154	Sales & hire fees		33688	-	33688
1315	Bank interest		745	-	745
3254	Utility, repair & maintenance recharges		2752	-	2752
25	Key deposits		75	-	75
125	Damage deposits		225	-	225
39506	**Total receipts**		**52065**	**1500**	**53565**
	Payments				
45	Advertising/Promotional		45	-	45
-	Bank charges		52	-	52
6258	Cleaning		6054	-	6054
822	Equipment		12921	1601	14522
812	Fundraising costs		814	-	814
754	Insurance		889	-	889
275	Key & damage deposits refunded		375	-	375
2004	Legal & professional fees		648	-	648
50	Membership fees		50	-	50
154	Music Licence		162	-	162
312	Office & general admin expenses		287	-	287
28751	Repairs & maintenance		15074	-	15074
41	Supplies		22	-	22
7499	Utilities		10452	-	10452
1325	Website		920	-	920
49102	**Total payments**		**48765**	**1601**	**50366**
(9596)	**Net receipts/(payments)**		3300	(101)	3199
41511	Cash funds at start of this period		30814	1101	31915
31915	**Cash funds at end of this period**		**34114**	**1000**	**35114**

The Downton Memorial Centre
Statement of assets and liabilities
at 31 December 2025

2024			*2025*
£	**Cash assets**	**Note**	£
31737	Bank accounts		33873
178	Cash in hand		1241
31915			**35114**
	Other monetary assets	**4**	
2212	Debtors		2291
1603	Prepayments		999
-	Bar stock		201
3815			**3491**
	Assets retained for the charity's own use		
	Projector & Screen purchased & installed in 2025 for £14,937.		
	General equipment.		
	Liabilities	**5**	
(2698)	Creditors		(2207)
(453)	Advance receipts - Sales & hire fees		(651)
(625)	Refundable deposits held		(425)
(3776)			**(3283)**

These financial statements are accepted on behalf of the charity by:

Signed _____ Dated 28/10/2026

David Philip Mace, Trustee

The Downton Memorial Centre
Notes to the accounts
for the year ended 31 December 2025

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants and donations

	Unrestricted	Restricted	Total
	£	£	£
The Downton Society	-	500	500
The Borough Dental Practice	-	1000	1000
Sundry donations	179	-	179
	179	**1500**	**1679**

3. Funds analysis

	Opening balance	Receipts	(Payments)	Transfers	Closing balance
	£	£	£	£	£
Restricted funds					
Projector & Screen	1101	500	(1601)	-	-
Kitchen Refurbishment	-	1000	-		1000
	1101	**1500**	**(1601)**	**-**	**1000**
Unrestricted funds					
General fund	26094	50539	(36168)	(13817)	26648
Projector & Screen	2720	60	(12597)	9817	-
Flat Roof fund	2000	-	-	4000	6000
Kitchen Refurbishment	-	1466	-	-	1466
	30814	**52065**	**(48765)**	**-**	**34114**

The specific purposes for which the funds are to be applied are as follows:

Projector & Screen Fund

In 2019 the Trustees started to raise funds to enable the Downton Memorial Hall to have its own projector and screen. During the Covid pandemic, in 2020 through to 2022, it was impractical to try to run any significant fundraising events. However, various successful fund-raising events were subsequently held by the trustees, including several popular, 'panto'-like stage productions.

In early December 2024 the Projector & Screen Fund, consisting of the total of grants received, and of the net profits made on the fund-raising events since 2019, stood at around £4,560.

As the cost for the project was increasing, with inflation, at a faster rate than the fundraising efforts were building the fund, the Trustees decided a) to use around £9,820 of the CIO's unrestricted reserves to enable the screen and projector to be purchased and installed in January 2025 and b) to rebuild the reserves by i) charging for the use of the screen and projector and ii) generating income from the screening of films.

Thanks to a generous donation by Jeremy Parsons, one of the Trustees, of a PA system which was subsequently integrated with the Screen and Projector in early 2025, the CIO now has a complete AV System which can be hired for use in the hall.

Flat Roof Fund

The total cost of re-felting the flat roofs in 2023/24 was approximately £36,000. As is normal with flat roofs, the current felt is expected to last for about 20 years. Funds therefore need to be set aside each year to ensure, after allowing for the impact of inflation, that the Downton Memorial Centre CIO will have sufficient funds to pay for the re-felting of the flat roofs when they next need doing.

Kitchen Refurbishment

The hall's kitchen area consists of old, somewhat dishevelled units, sinks, taps, tiles, etc. The Trustees have, not unreasonably, received repeated complaints about its condition from users of the hall. The kitchen needs to be refurbished and so, in 2025, a start was made on building a fund to get this done.

4. Debtors and prepayments

	£
Debtors - Sale & hire fees	2144
Debtors - Utility, repair & maintenance recharges	57
Debtors - Bank interest due	90
Prepayments - Repair & maintenance	877
Prepayments - Insurance	122
Bar stock	201
	3491

5. Creditors, refundable deposits and advance receipts

	£
Creditors - Legal & professional fees - IE fee	660
Creditors - Cleaning	455
Creditors - Fundraising events	452
Creditors - Utilities	640
Advance receipts - Sales & hire fees	651
Refundable key deposits	425
	3283

The Downton Memorial Centre

6. Premises

The land and buildings are owned by Downton Parish Council and leased to The Downton Memorial Centre CIO at a peppercorn rent of £10 per annum for a term of 900 years beginning on 24 June 2018.

Part of the CIO's land and buildings, which are purpose designed for early years' educational provision, have been sublet by the CIO to Giant Steps (Yexley) Limited (Company no. 07050842) with effect from 12th April 2024.

7. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

8. Related party transactions

The trustee David Mace is also a Parish Councillor, and the trustee Susan Parsons is also an Officer, at Downton Parish Council. Downton Parish Council hired rooms during this period for a total amount of £840.

The trustee David Mace is also a member of the Salisbury Big Band. Salisbury Big Band hired rooms during this period for a total amount of £495.

The trustee Lesley Giles is also an organiser of the monthly Fridays Community Café which is held in the Downton Memorial Centre. Fridays Community Cafe hired rooms during this period for a total amount of £484.

The trustees Susan and Jeremy Parsons are also committee members of The Downton Society. The Downton Society hired rooms from The Downton Memorial Centre during this period for a total amount of £102.

The trustee Hilary Mace is also a committee member of the Downton Green Group. The Downton Green Group hired rooms from The Downton Memorial Centre during this period for a total amount of £44.

The trustee David Mace is also a member of the Shantoosy band. Shantoosy hired rooms during this period for a total amount of £33.

9. Glossary of terms

Advance receipts: These are amounts received by the organisation in the accounting period, for use in a future period.

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Prepayments: These are services that the organisation has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.