Combe-in-teignhead Village Hall

Trustees Report and Financial Statements

For the Year Ended

31 March 2026

Charity Number 202712

Shaldon Road
Combeinteignhead
Devon TQ12 4RG

Combe-in-teignhead Village Hall

Contents of the Financial statements
For The Year To 31 March 2026

	Page
Organisation Information	1
Trustees Report	4
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

Combe-in-teignhead Village Hall

Organisation Information
For The Year To 31 March 2026

Chair	V Harrison
Deputy Chair	I Haugh
Secretary	I Harrison
Treasurer	A Johnstone
Trustees	D Candy
	J Ellis

Address and office	Village Hall Shaldon Road Combeinteignhead Devon TQ12 4RR

Charity registration number 202712 Combe-in-teignhead Village Hall

For The Year To 31 March 2026

Trustees Report

The Trustees present their annual report together with the financial statements of the Village Hall for the year ended 31 March 2026.

Structure, Management and Governance

Combe-in-teignhead Village Hall Trust is an unincorporated association which was formed in 1926 when the hall was donated to the parish. It was registered as a charity in 1962, number 202712, and is governed by a scheme sealed in 1979.

The Trust is managed by the Trustees who meet 10 times a year.

The financial statements have been prepared on an accruals basis and comply with current statutory requirements, the governing document and Accounting and Reporting by Charities: Statement of Recommended Practice.

Objectives

The Village Hall Trust was estabished for the provision and maintenance of a village hall for the use of the Parish of Haccombe-with-Combe including use for meetings, lectures and classes and other forms of recreation and leisure occupations with the object of improving the conditions of life for the inhabitants of the Parish.

Incorporation

As noted above Combe-in-teignhead Village Hall is an unincorporated association thereby making the trustees both individually and collectively liable for any debts that the association is unable to pay. The trustees have decided that embarking on a major building project, replacing the 100-year-old roof, would not be appropriate without limited liability. A Charitable Incorporated Organisation (CIO) has been formed. This is a specific legal structure for charities in England and Wales that allows the organisation to hold property and enter contracts in its own name, giving its trustees limited liability. The new charity, Combeinteignhead Village Hall CIO, registered number 1215899, commenced activities on 1 April 2026 and took over the assets, liabilities, bookings and other activities formerly held and carried out by the of the unincorporated charity up to that date.

Financial Review

The Trust had an unrestricted surplus for the year of £6,663 and a restricted surplus of £5,228. For the previous year to 31 March 2025 there was an unrestricted surplus of £9,707 and a restricted surplus of £3,355.

At the end of the financial year, 31 March 2026, there were total unrestricted reserves of £26,834, of which £10,000 were designated to cover contingencies, and a restricted fund of £28,580 which has been raised towards a new roof.

Combe-in-teignhead Village Hall The
Year To 31 March 2026

Aim and Activities

The aim of the Trust is to be the hub of activity in the village. It achieves this by hosting the Parish Council and organising dances, concerts, films, fairs, community dinners and breakfasts as well as hosting community training and keep fit classes, private parties and the FLICS Film Society jointly with a neighbouring parish.
continued

During the year 1st April 2025 to 31 March 2026 the following activities took place:

- Tunes in the Combe
- Dog Show at Village Show
- Joanne Eden
- Last Dance Saloon
- Vinyl Avengers
- Mud Race
- African Drumming evening
- Fish and chip Quiz night
- Sugar Shakers and Railroad gig
- Artisan Market
- No one is listening - a ghost story
- Elvis - the return
- Barn Dance

Coombe Breakfasts were held on the first Saturday of each month except January. The FLICs club was held on the first Friday of each summer month.

The roof of the hall is now almost 100 years old and needs to be replaced.
Fundraising in the year comprised donations from individuals, raffles and the surplus on specific events.

The contribution of volunteers to these activities cannot be underestimated as without them they could not be undertaken.

The Charity Commission's guidance on public benefit was borne in mind by the trustees when planning activities.

Trustees

The following served as trustees throughout the year, except where indicated:

- Denise Candy
- John Ellis
- Ian Harrison - Secretary
- Valerie Harrison -Chair and Booking Secretary
- Ian Haugh - Deputy Chair
- Andra Johnstone - Treasurer

This report was approved by the Village Hall trustees on 9th June 2026 and signed on their behalf by:

Valerie Harrison - Chair

Combe-in-teignhead Village Hall

Independent examiner's report on the accounts for the year ended 31 March 2026

I report to the trustees on my examination of the accounts for Combe-in-teighnead Village Hall for the year ended 31st March 2026.

The charity's gross income exceeded £25,000 and I have sufficient accounting skills and experience to carry out an independent examination having been employed as financial director of a trading company and a charity prior to my retirement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Christopher Davis

11 Eastcliffe House
1st Drive
Teignmouth
TQ14 8US

7th August 2026

Combe-in-teignhead Village Hall

Statement of Financial Activities
For The Year To 31 March 2026

	Note	2026			*2025*
		Unrestricted	Restricted	Total	*Total*
		£	£	£	*£*
Incoming resources	2				
Income and endowments from:					
Donations		0	1,150	1,150	*1,854*
Charitable activities		20,045	0	20,045	*22,133*
Investment income - property rental		11,888	0	11,888	*14,153*
other		383	0	383	*825*
Other income Total		1,348	0	1,348	*393*
Resources expended	3	33,664	1,150	34,814	*39,358*
Expenditure on:	5, 6, & 7				
Raising funds					
Charitable activities					
Governance and support costs		0	15	15	*9*
		18,405	0	18,405	*20,084*
		4,503	0	4,503	*6,203*
Net income/(expenditure)		22,908	15	22,923	*26,296*
Transfer (to)/from Restricted funds		10,756	1,135	11,891	*13,062*
Surplus/(Deficit) for the year		(4,093)	4,093	0	*0*
Funds brought forward 1 April 2025		6,663	5,228	11,891	*13,062*
Total funds at 31 March 2026		20,171	23,352	43,523	*30,463*
		£ 26,834	£ 28,580	£55,414	*£ 43,525*

Combe-in-teignhead Village Hall
Balance Sheet
As at 31 March 2026

	Note	31 Mar 26 £	*31 Mar 25 £*
Fixed Assets			
Equipment, net book value	4 & 8	1,081	*2,299*
Current Assets			
Stock 4 & 9 Debtors	10	1,637	841
Bank and cash		1,139	1,031
Total Current assets		55,767	*43,071*
		58,543	*44,943*
Less Current liabilities			
Creditors	11	4,212	*3,717*
Net Current assets Total Assets less liabilities		54,331	*41,226*
Represented by:		£ 55,412	*£ 43,525*
Funds of the Charity			
Restricted funds	12		
Unrestricted funds	13	28,580	*23,352*
Total funds		26,834	*20,173*
		£ 55,414	*£ 43,525*
		(2)	0

Approved by the Board on 9th June 2026 and signed on their behalf by:

Valerie Harrison — Chair

Andra Johnstone — Treasurer

1 CHARITY INFORMATION

Combeinteignhead Village Hallis a charity registered with the charity commission. The registered office is Village Hall, Shaldon Road, Combeinteignhead, Devon TQ12 4RR. The nature of the charity's operations and principal activities are described in the Trustees' report.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The effects of events relating to the year ended 31 March 2026 which occurred before the date of approval of the financial statements by the board of trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2026 and the results for the year ended on that date.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

Going concern

The trustees have assessed the use of going concern and have considered possible events or conditions that might cast doubt on the ability of the charity to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

CHARITY INFORMATION continued
Fund accounting continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

· the charity becomes entitled to the resources: it is more likely than not that the trustees will receive the resources; and

· the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received a government grant in the reporting period.

Interest

Bank interest is included when received.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

3 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. The cost is written off equally over 3 years.

Stocks and work in progress
Stocks held for sale are measured at the lower or cost or net realisable value.

Debtors and creditors receivable / payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Debtors and creditors receivable / payable in more than one year
Debtors and creditors with no stated interest rate and receivable or payable in more than one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Judgements and key sources of estimation uncertainty
No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies have had a significant effect on amounts recognised in the financial statements.

Notes to the accounts, continued
For The Year To 31 March 2026

5 Employees

The Hall had 1 part-time employee throughout the year, 2025 was the same.

	2026 £	2025 £
6 The operating surplus is stated after charging:		
Depreciation - owned assets	1,218	*3,324*
Independent examiner's fee	0	*500*
7 Staff costs		
Salary and wages	2,326	*2,102*

8 Tangible Fixed Assets

	Whiteaway Room refurbish - ment £	Heating system refurbish - ment £	Equipment £	Furniture £	Total £
Cost					
At 1 April 2025	3,836	1,920	2,130	1,702	9,588
Additions	0	0	0	0	0
At 31 March 2026	3,836	1,920	2,130	1,702	9,588
Depreciation					
At 1 April 2025	3,193	1,919	2,129	48	7,289
For year	642	0	0	576	1,218
At 31 March 2026	3,835	1,919	2,129	624	8,507
Net Book value					
At 1 April 2025	£643	£1	£1	£1,654	£2,299
At 31 March 2026	£1	£1	£1	£1,078	£1,081

The Charity owns the Village Hall which it was given in 1926.

		2026	*2025*
9	Stocks	£	£
	Finished goods	£1,637	£841
10	Debtors		
	Trade debtors	278	461
	Prepayments and accrued income	861	570
	Other debtors	0	0
		£1,139	£1,031
11	Creditors		
	Trade creditors	771	1,055
	Accruals and deferred income	3,441	2,662
		£4,212	*£3,717*
	Related Party disclosures 6 (6 – 2025) Trustees received £4,313 (£4,897 – 2025) as reimbursement for breakfast, other groceries and publicity materials purchased on behalf of the charity. No trustees received remuneration for their service as a trustee.		
12	Restricted funds		
	Raising the roof (see note 14)	23,352	19,997
	Net income in year	5,228	3,355
	Total restricted funds	£28,580	*£23,352*
13	Unrestricted funds		
	Designated fund - contingencies		
	Funds brought forward 1 April 2025	7,500	*5,000*
	Transferred in year	2,500	*2,500*
	Total Designated fund	10,000	*7,500*
	Accumulated surpluses		
	Funds brought forward 1 April 2025	12,671	*5,466*
	Surplus for the year	6,663	*9,707*
	Transferred to Designated fund	(2,500)	*(2,500)*
	Accumulated surpluses at 31 March 2026	16,834	*12,673*
	Total unrestricted funds	£26,834	*£20,173*

Purpose of funds

14 The purpose of the Raising the Roof restricted fund is to replace the roof which is now nearly 100 years old and has reached the end of it's useful life. In addition the new roof will be insulated to reduce heat loss which at the moment is significant.

Funds have been placed in the Designated fund to ensure the Village Hall can meet any unforseen expenditure without affecting ongoing activities.

15 Comparative statement of financial activity 12 months to 31 March 2025

	Unrestricted	Restricted	Total
Incoming resources Income and endowments from:	£	£	£
Donations	0	1,854	1,854
Charitable activities	22,134	0	22,134
Other trading activities	14,153	0	14,153
Investment income	825	0	825
Other income	392	0	392
	37,504	1,854	39,358
Expenditure on:			
Raising funds	0	9	9
Charitable activities	20,084	0	20,084
Other trading activities	6,203	0	6,203
Governance and support costs			0
	26,287	9	26,296
Surplus/(Deficit) for the year	9,707	3,355	13,062
Funds brought forward 1 April 2024	10,466	19,997	30,463
Total funds at 31 March 2025	20,173	23,352	43,525
Net income/(expenditure)	11,217	1,845	13,062
Transfer (to)/from Restricted funds	(1,510)	1,510	0