WOODFORD PARISH CHURCH MEMORIAL HALL

Annual Report and Accounts 2025

Objectives and Activities of the Trust

The primary purpose of the charity is the provision of the Memorial Hall for purposes connected with the Church of England in its area, notably as a church hall and for similar uses in the parish of St Mary with St Philip and St James, Woodford. The Trustees' chief asset for achieving this is the Memorial Hall building and its facilities, which comprise two major halls (one with a stage) each accommodating up to 150 people, and two meeting spaces for 40 to 50 people, together with associated kitchen and toilet facilities. Further details and pictures are available on the Hall's website https://stmaryswoodford.org.uk/woodford-parish-church-memorial-hall/

When not in use by the church, the Trustees hire out the Hall to other organisations and to private individuals, generally aiming to charge economic rates. The general policy is to encourage use by local community groups, such as playgroups, dance and sports groups and keep-fit classes. It is also used for private functions, particularly wedding and birthday parties.

During 2025, there were 6 Saturday evening parties and wedding receptions in the Roberts Hall, as well as a smaller Christening function, 4 Tea Dances (new for 2025) and 3 concerts. There were 36 children's parties in the Pankhurst Hall on Saturday afternoons and Sunday afternoons. The Roberts Hall was also used at weekends and on special occasions on weekdays for 4 Repair Cafés, 2 Craft Markets, Race Night, Bazaar, Soul Night, Children in Need event, Yom Kippur services, 2 antiques valuation sessions, 1 local MP surgery, 1 funeral reception.

Between Mondays to Saturdays there were regular bookings by approximately 28 different groups/organisations for classes, clubs and meetings. There were only 36 days (Mon-Sun) on which no part of the Hall was in use, including bank holidays, summer holidays and over the Christmas and Easter periods.

On Sundays there were bookings including afternoon concerts, rehearsals, meetings and children's parties on 26 Sundays throughout the year, plus Church usage on Sundays for lunches etc.

Structure, Governance and Management

The Woodford Parish Church Memorial Hall is registered with the Charity Commission as no. 214670. It is constituted as a charitable association not registered under the Companies Act, and is governed by a committee consisting of all the Trustees. The Trust Deed requires the Trustees to meet at least twice a year. As the committee is small, it can work effectively by consensus to set policy and priorities. The Hall is administered by a Hall Manager, who has responsibility for the day-to-day running of the Hall, for relationships with hirers and for supervision of the Hall's three other part-time employees. Six meetings of Trustees were held during 2025 with the Hall Manager usually in attendance. The Trust Deed requires that nine Trustees manage the Trust. Of these nine:

- Three are ex-officio Trustees, namely the Rector and two Churchwardens of St Mary's Church Woodford, of whom the Rector acts as Chair of Trustees.
- Four are Representative Trustees, appointed for a four-year term by the Parochial Church Council of St Mary's Church, and required to be on the church Electoral Roll.
- Two are Co-Opted Trustees, appointed for a five-year term by the Trustees, and not required to be on the church Electoral Roll.

The Trustees who were in post when this report was approved were:

Elizabeth Lowson	(ex-officio as Rector from 02.02.2021)
Viveca Dutt	(ex-officio as Churchwarden from 06.07.21)
Philip Petchey	(ex-officio as Churchwarden from 23.04.22)
Ian Layzell-Smith	(Co-opted Trustee from 14.03.22 until resignation on 17.03.25; Representative Trustee from 18.03.25 for four years)
Dean Musk	(Representative Trustee from 16.11.23 for four years)
Ron Prince	(Co-opted Trustee from 15.12.24 for five years)
Keith Everitt	(Representative Trustee from 23.09.25 for four years)
Clare Reeves	(Representative Trustee from 23.09.25 for four years)
Sanjay Sode	(Co-opted Trustee from 02.06.26 for five years)

Trustees in office during the year of this report, but no longer in office:

Sarah Reynolds	(Representative Trustee from 02.07.21 to 01.07.25)
Ian Strachan	Representative Trustee from 16.11.23 to 17.09.25)

Tamsen Mann continued in post as the Hall Manager, assisted by three other part-time staff, reducing to two other part-time staff in the later part of the year.

The Trust's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill West Malling, Kent ME19 4JQ.

The Trust, and its Trustees, do not act as custodian trustees.

Achievements and performance

The building (or part of it) was in use for 329 days during the year 2025 for purposes which included use by St Mary's Church and by other public and private hirers, mainly from within the parish.

The ongoing programme of more minor maintenance, redecoration and upgrade by the Hall's staff also continued.

Financial Review

The Hall is a large property that is over 100 years old, so the cost of maintaining it is considerable. Nevertheless, the Trustees aim to improve the facilities of the Hall to keep in line with current standards and expectations. In 2025 Funds came from:

- Rental of a nearby residential property which is owned by the Trust (4, Chelmsford Road)
- Hire Fees paid by non-church organisations
- A contribution from St Mary's Church in recognition of the benefit it obtains from assets held by the Trust.

The Trustees seek to use these funds to maintain and update the Hall so that it is safe, fit for purpose for its users and an attractive venue for potential hirers.

There was an overall deficit of £431 for the year. There was an operating/general funds deficit of £3556 which was offset by an increase in Appeal Funds held. This reflects a significant increase in heating and lighting costs and smaller increases in staff costs, rates and waste charges.

In the attached accounts, transactions relating to broader refurbishment and the ongoing appeal have been shown separately, under the 'Appeal' heading, distinct from routine finances.

At the end of 2025, liquid reserves (represented by the general fund cash balance at the bank) stood at £50,281. In addition £11,174 was held in the appeal fund cash balance at the bank and £50,000 in fixed term bonds. In total £111,455 are available if needed (around 11 months' worth of outgoings). The Trustees' policy is to maintain a level of liquid reserves that will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated.

Plans for future periods

The Trustees will endeavour to ensure that the Hall continues to benefit a wide range of users from the Parish. They will continue to actively pursue ways of broadening its user base and range of activities for the benefit of the local community, while still ensuring that sufficient funds are generated from letting the Hall's rooms to support the essential maintenance and upgrade programme. The lettings fees are continually monitored to remain in line with local market rates, so they reach at least the level required to keep the Hall as a safe, viable and attractive venue for local use, suitable for the needs of the 21st century. The Trustees consider that the efficient running of the Hall's affairs by the Hall Manager, assisted by her staff, and the programme of refurbishment goes a long way towards achieving this.

The Trustees are actively reviewing all aspects of the Hall's maintenance and governance, have recruited new Trustees (including two from the wider community beyond St Mary's Electoral Roll) and are exploring strategic planning including widening engagement and participation across the local community. About half of liquid reserves are now held in short term bonds, yielding additional interest.

Tribute, Acknowledgements and Thanks

The Trustees would like to record their gratitude to the dedicated service of the Hall staff.

E Thomson 22/10/2026

Signed by the Chair on behalf of all the Trustees

WOODFORD PARISH CHURCH MEMORIAL HALL

REGISTERED CHARITY NUMBER 214670

Balance Sheet as at 31st December 2025

	notes	2025 General Fund	2025 Appeal Fund	2025 TOTAL	2024 General Fund	2024 Appeal Fund	2024 TOTAL
Fixed Assets							
Investment Property	2	**750,000**	-	**750,000**	*750,000*	-	*750,000*
Current Assets							
Debtors & Prepayments	3	6,547	-	6,547	*6,179*	-	*6,179*
Cash at bank		50,281	11,174	61,455	*103,837*	*8,049*	*111,886*
Fixed Term Bonds		50,000	-	50,000			
		106,828	11,174	118,002	*110,016*	*8,049*	*118,065*
Liabilities							
Amount falling due within one year		8,400	0	8,400	*8,032*	-	*8,032*
Total Creditors & Accruals	4	8,400	0	8,400	*8,032*	-	*8,032*
		8,400	0	8,400	*8,032*	-	*8,032*
Net Current Assets		**98,428**	**11,174**	**109,602**	***101,984***	***8,049***	***110,033***
Total Assets		**848,428**	**11,174**	**859,602**	***851,984***	***8,049***	***860,033***
Funds							
Surplus for the year		-3,556	3,125	-431	*5,769*	*1,963*	*7,732*
Funds at the start of the year		851,984	8,049	860,033	*846,215*	*6,086*	*852,301*
Total Funds		**848,428**	**11,174**	**859,602**	***851,984***	***8,049***	***860,033***

The notes on the following pages form part of these accounts

Approved by the Board of Trustees on 11th October 2026 and signed on its behalf by E Thomson ..... Trustee

C Reeves. ..... Trustee

WOODFORD PARISH CHURCH MEMORIAL HALL

Statement of Financial Activities: Year ended 31st December 2025

Incoming Resources				
	2025	**2025**	**2025**	***2024***
	General Fund	**Appeal Fund**	**Total**	
Roberts Hall (Front Hall)	26,410		26,410	*27,836*
Pankhurst Hall (Rear Hall)	33,390		33,390	*35,756*
Birchnall Hall (Upper Hall)	10,082		10,082	*11,063*
Churchill Room (Meeting Room)	3,449		3,449	*4,191*
Performing Rights	0		0	*209*
St Mary's general usage contribution	6,180		6,180	*6,180*
Rent - 4 Chelmsford Road	34,500		34,500	*31,000*
Bank interest	2,359		2,359	*2,015*
Appeal		3,125	3,125	*1,963*
Miscellaneous income	0		0	*228*
Total incoming resources	**116,370**	**3,125**	**119,495**	***120,441***
Resources Expended				
Direct charitable expenditure				
Staff costs - note 6	66,867		66,867	*64,559*
Lighting/heating/water	25,279		25,279	*19,137*
Telephone/Broadband	2,477		2,477	*2,252*
Repairs/Maintenance	2,026		2,026	*6,700*
Insurance	3,643		3,643	*3,527*
Fire/burglary precautions	2,046		2,046	*1,237*
Rates & Waste Collection	2,739		2,739	*1,956*
Cleaning	1,436		1,436	*1,424*
Bank Charges	60		60	*60*
Printing/Stationery/Postage	219		219	*251*
Licence	681		681	*652*
4 Chelmsford Road insurance	1,230		1,230	*1,195*
4 Chelmsford Road expenses	9,418		9,418	*8,093*
Miscellaneous expenditure	275		275	*208*
Independent Examination fee	1,530		1,530	*1,458*
Total expenditure	**119,926**	**0**	**119,926**	***112,709***
Net movement in resources	**-3,556**	**3,125**	**-431**	***7,732***
Fair Value movement on Investment Property	-	-	-	-
Net movement in funds	-3,556	3,125	-431	*7,732*
Total funds brought forward	851,984	8,049	860,033	*852,301*
Total funds carried forward	**848,428**	**11,174**	**859,602**	***860,033***

WOODFORD PARISH CHURCH MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2025

1 Accounting policies

a Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1st January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention except that the property at 4 Chelmsford Road is stated at a fair value as agreed by the Trustees.

b Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds are designated only when they are raised for a specific purpose. Appeal funds can only be used for particular projects within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

c Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

d Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

e Creditors

Creditors are amounts owed by the charity. The are measured at the amount that the charity expects to have to pay to settle the debt.

f Debtors

Debtors are amounts owed to the charity. They are measured at the cash or other consideration expected to be received.

g Taxation

The charity is exempt from tax on its charitable activities.

h Fixed Assets

- **Tangible fixed assets for use by the charity**
  These are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.
  Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:
  - Fixtures, Fittings and Equipments - 4 years straight line
  The Memorial Hall itself is not included as, being a Listed Building, it is not readily capable of valuation which would in any case serve no useful purpose.

WOODFORD PARISH CHURCH MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2025

1 Accounting policies (continued)

h Fixed Assets (continued)

- **Investment property**
  Investment property at 4 Chelmsford Road is carried at fair value determined by the Trustees. In determining the value, the Trustees consider current market rents and investment property yields for comparable real estate along with consultation with local estate agents with specific knowledge of the local market. No depreciation is provided and changes in the fair value are recognised in the Statement of Financial Activities. The Trustees feel that a review of the market value of the investment properties on a 3 year basis to be adequate, unless circumstances exist suggesting a material change in value.

i Going Concern

Based on the monetary assets and human resources available at 31st December 2025, the Trustees believe that the Charity is a going concern.

2 Fixed Assets - Investment Property

	Investment Property £	Total £
Value at 1st January 2025	750,000	750,000
Additions	-	-
Disposals	-	-
Revaluations	-	-
Value at 31st December 2025	750,000	750,000
Value at 31st December 2025	**750,000**	**750,000**
Value at 31st December 2024	***750,000***	***750,000***

3 Debtors & Prepayments

Debtors	**2025 £**	***2024 £***
Money owed to Hall	2,890	*1,717*
Accrued interest	462	-
	3,352	*1,717*

Prepayments	**2025**	***2024***
Fire and Security	478	*626*
General Rates	214	*89*
Membership	24	*24*
Insurance	304	*294*
Licence	526	*506*
4 Chelmsford Road rent	-	*1,450*
4 Chelmsford Road insurance	628	*602*
Maintenance	991	*871*
ICO registration	30	-
	3,195	***4,462***
Total	**6,547**	***6,179***

WOODFORD PARISH CHURCH MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st DECEMBER 2025

4 Creditors & Accruals

Creditors	**2025**	***2024***
	£	***£***
Party deposits	520	*701*

Accruals	**2025**	***2024***
HM Revenue & Customs - PAYE	2,373	*2,145*
Gas	3,415	*1,838*
Electricity	473	*317*
Water	89	-
Maintenance	-	*105*
4 Chelmsford Road management fee	-	*52*
Independent Examination fee	1,530	*2,874*
	7,880	***7,331***
Total	**8,400**	***8,032***

5 Funds

The greater part of the charity's funds are represented by fixed assets and are therefore not available for expenditure.

6 Staff costs

	2025	***2024***
	£	***£***
Gross Salary	65,325	*63,310*
Employer's pension contributions	1,542	*1,249*
	66,867	***64,559***
Number of employees in the year	4	*4*

No employees received remuneration amounting to more than £60,000 in either year.

No Trustees or any persons connected with them received any remuneration during the year.

WOODFORD PARISH CHURCH MEMORIAL HALL
REGISTERED CHARITY NUMBER 214670

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on the prior pages.

Responsibilities and basis of report

As the charity's trustees 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 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 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 charity 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 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.

Lorraine Catherine Purdy FCCA

Lorraine Catherine Purdy FCCA
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Date: 26 October 2026