CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Marthall, Ollerton and Little Warford Village Hall Association		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	236708

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

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 Trust'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 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:	N. Davenport	**Date:**	09/02/2026
Name:	Nigel Davenport		
Relevant professional qualification(s) or body (if any):	Fellow of the Institute of Chartered Accountants in England and Wales		
Address:	The Old Post Cottage, Middlewich Road, Knutsford, Cheshire WA16 9PP		

CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	General Fund	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
INCOMING RESOURCES				
Lettings & subscriptions	51,569	-	51,569	46,456
Fundraising income	-	-	-	-
Covid grant	-	-	-	-
Bar profits	11,051	-	11,051	4,990
Bank interest	4,401	-	4,401	4,687
Total Incoming resources	67,021	-	67,021	56,133
RESOURCES EXPENDED				
Heat, Light & Telephone	9,698	-	9,698	9,622
Insurance	1,373	-	1,373	1,336
Water	458	-	458	292
Booking sec./caretaking/licencing	11,544	-	11,544	12,835
Repairs & Maintenance	13,200	-	13,200	13,833
Depreciation	9,272	2,496	11,768	11,385
Sundry expenses	219	-	219	680
Donations to charities	3,210	-	3,210	2,104
Fundraising events	-	-	-	-
Total resources expended	48,974	2,496	51,470	52,087
Net Incoming resources	18,047	- 2,496	15,551	4,046
Balance at 1 January 2025	195,806	325,000	520,806	516,760
Transfer from Restricted Funds	235,236	- 235,236	-	-
Balance at 31 December 2025	449,089	87,268	536,357	520,806

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	General Fund	Restricted Funds	2025 Total Funds	2024 Total Funds
		£	£	£	£
Net incoming resources for the year		18,047	- 2,496	15,551	4,046
Depreciation		9,272	2,496	11,768	11,385
Resources used for acquisition of fixed assets	4	-	-	-	- 3,828
Net movement in funds available for future activities		27,319	-	27,319	11,603
Net current assets at 1 January 2025		167,573	-	167,573	155,970
Net current assets at 31 December 2025		194,892	-	194,892	167,573

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	General Fund	Restricted Funds	Total 2025	2024
		£	£	£	£
Tangible Fixed Assets:	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		228,702	87,268	315,970	325,000
Fixtures, fittings & equipment		5,459	-	5,459	8,197
Total Fixed Assets		254,197	87,268	341,465	353,233
Current Assets:					
Prepaid expenses		869	-	869	1,541
Grants receivable		-	-	-	-
Bank current account		8,092	-	8,092	7,602
Bank Reserve account		187,210	-	187,210	159,809
Cash in hand		21	-	21	21
Total Current Assets		196,192	-	196,192	168,973
Current Liablities - Deps **+** accruals		1,300	-	1,300	1,400
Net Current Assets / (Liabilities)		194,892	-	194,892	167,573
NET ASSETS		449,089	87,268	536,357	520,806
REPRESENTED BY:					
General Fund	3	449,089	-	449,089	195,806
Restricted Fund	3	-	87,268	87,268	325,000
		449,089	87,268	536,357	520,806

Approved by the Board of Trustees on 2026 and signed on its behalf by:

..... Simon D Armstrong
Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 1 **Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice and with Financial Reporting Standards for Smaller Enterprises and with the Charities Act 1993.

2 2 **Accounting Policies**

i. **Incoming resources** are included in the statement of Financial Activities when the Charity becomes entitled to the resources. Where incoming resources have related expenditure the incoming resources and related expediture are reported gross in the Statement of Financial Activities. Gift Aid is brought to account upon receipt from HMRC.

ii. **Fund Accounting**

The General Fund is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and has not been designated for defined purposes.

The Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

iii. **Tangible Fixed Assets** are capitalised at cost or, if gifted, at reasonable value on receipt.

iv. **Depreciation** With effect from 1 January 2011 depreciation has been provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land	Nil
Freehold Buildings	2% straight line
Fixtures, fittings and equipment	10% straight line

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3 3 Movement in Funds

	1 January 2025	Incoming Resources	Outgoing Resources	31 December 2025
	£	£	£	£
General Fund	195,806	302,257	- 48,974	449,089
Restricted Funds:				
Big Lottery Fund Project Development Grant	14,400	-	- 14,400	-
Big Lottery Fund Capital Grant	220,836	-	- 220,836	-
WREN Ltd Grant No. 1	31,785	-	- 1,000	30,785
WREN Ltd Grant No. 2	-	-	-	-
Village Hall Development Fund	57,979	-	- 1,496	56,483
Total Restricted Funds	325,000	-	-237,732	87,268
TOTAL FUNDS	520,806	302,257	-286,706	536,357

i **Big Lottery Fund Development Grant.** During 2008 the Charity was awarded a grant of £20,000 by The Big Lottery. The grant was made to part finance the development and submission of a Stage 2 application to The Big Lottery for a further grant towards the cost of constructing a new village hall.

ii **Big Lottery Fund Grant**. During 2009 the Charity was awarded a grant of £306,711 by The Big Lottery. The grant was made to part finance the capital construction cost of a new village hall to be constructed upon the site of the previous hall. The final tranche of the grant was drawndown during 2010.

iii **Waste Recycling Environmental Ltd Grant No.1.** During 2009 the Charity was awarded a grant of £50,000 by Waste Recycling Environmental Ltd. The grant was made to finance the ground source heat generation system, under floor heating installation and rainwater harvesting system installed in the new village hall.

iv **Waste Recycling Environmental Ltd Grant No.2.** During 2011 the Charity was awarded a grant of £12,715 by Waste Recycling Environmental Ltd. The grant was made to part finance the purchase and installation of bi-folding accoustic partitions in the new village hall.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4 4 Tangible Fixed Assets

	Freehold Land	Freehold Buildings	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	20,036	451,516	70,310	541,862
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	20,036	451,516	70,310	541,862
Depreciation				
At 1 January 2025	-	126,516	62,113	188,629
Depreciation on Disposals		-	-	-
Charge for year	-	9,030	2,738	11,768
At 31 December 2025	-	135,546	64,851	200,397
Net Book Amount				
At 31 December 2025	20,036	315,970	5,459	341,465
At 1 January 2025	20,036	325,000	8,197	353,233

i **Freehold Land**
During 2009 the previous village hall, being beyond economic repair, was demolished and replaced with a new hall on the same freehold site (Freehold title number CH409675). The freehold land has been retained in the accounts at £20,036 being the combined carrying value of the land and old hall in the accounts as at 31 December 2008. In the view of the trustees this represents a reasonable value of the freehold land.

ii **Village Hall Development Project**
The development project was completed during 2011 and costs have been allocated to Freehold Improvements and Fixtures, Fittings and Equipment as appropriate.

iii **Legal mortgage**
The trustees have granted a legal charge to Big Lottery Fund on the Charity's freehold land and property secured by way of a legal mortgage. Under the terms of the charge, in the event that the trustees within 20 years of payment of the Big Lottery Fund Capital Grant be in breach of any of the grant conditions the grant shall be repayable and the Fund shall be entitled to exercise the powers of sale and appoint a receiver. In 2025 the Hall was released from the covenants and the accounts reflect a transfer of net related assets from Restriced funds to the General fund.

5 Reserve Policy &Charitable Donations
In 2025 charitable donations were made to charities that supported/benefitted residents of the parishes. Cash donations shown in the accounts were made to MacMillan, Lower Moss Wood, the Parish Church, Cheshire Hospice, David Lewis and the Christie. Donations are made from the post depreciation surplus of the General Fund.
Use of the Hall was provided rent free to local organisations holding charity fund raising events