Charity number: 251665

The Colman Institute

Trustees' report and financial statements

For the year ended 31 March 2026

The Colman Institute

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The Colman Institute

Reference and administrative details of the Charity, its Trustees and Advisers
For the year ended 31 March 2026

Trustees

Mrs R Belcher, Chair
Mr A Gilchrist (appointed 30 December 2025)
Mr C Early
Ms C Dunsford
Mr J Salisbury
Mr M Howell (resigned 8 October 2025)
Mr A Morris
Mr M Unsworth

Charity registered number

251665

Principal office

The Colman Redland Centre
Croydon Road
Reigate
Surrey
RH2 0NA

Accountants

Kreston Reeves LLP
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Bankers

Lloyds TSB Bank plc
50-52 High Street
Redhill
Surrey

Independent Examiner

James Peach FCA
Kreston Reeves LLP
Maritime Place
Quayside
Chatham
Kent
ME4 4QZ

Trustees' report
For the year ended 31 March 2026

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2025 to 31 March 2026.

Objectives and activities

a. Policies and objectives

The principal objective of the Charity remains the letting of two halls and a meeting room at the Colman Redland Centre at a reasonable rate, making the venue available to everyone in the Community regardless of race, creed, political persuasion and so on.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The future of our historical Redland Hall is very much at the forefront of the Trustees' minds this year and it has been decided to investigate the costs and grant opportunities for replacing this hall, with Reigate and Borough Council's planning department, to see if this is a possibility. If not, it appears likely that the hall will require a new roof in the short to medium term.

Otherwise prices for casual hire have increased with a price increase planned in the coming year for regular hire but the increase in the regular hire fee has been kept as low as possible to still enable hire during this cost of living crisis period.

The Secretary of State still maintains their storage units and vans at the centre, hiring the space used, which benefits the centre. When possible, they also supply a gardening team to look after the grounds.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

All reserves are unrestricted.

The reserves policy set by the Trustees is that, at any one time;
1. there is an **Operating Contingency Reserve** amounting to one years' worth of expenditure (currently set to £25,000 and assuming the centre is closed),
2. to have a **Refurbishment and Repair Reserve** of £25k (e.g. for emergency repairs),
3. to build a fund to replace the deteriorating Redland hall.

The first two designated funds, being those for an Operating Contingency Reserve and the Refurbishment and Repair Reserve, are emergency reserves to be kept for when needed, and thus the Trustees are not able to provide an estimated timeframe for when these shall be expended. The first sum is for if the centre had to close, this amount would cover the running costs for one year, whilst the second sum could be used for big maintenance projects as long as the first sum was still saved.

At the Balance sheet date, the Charity's free reserves, after taking into account their investments, tangible fixed assets and loans due in more than one year, are £164,043 (2025: £117,704).

c. Results for the year

The Charity has made a net surplus for the year of £36,268 (2025: £31,202), with income of £126,758 (2025: £112,051), and expenditure of £90,490 (2025: £80,849).

At the close of the year unrestricted funds were £903,887 (2025: £867,619).

Of the reserves, £531,056 has been designated by the Trustees in respect of the hall constructed on the existing leasehold land.

Structure, governance and management

a. Constitution

The Colman Institute is an unincorporated charity (registered number 251665) established under a charitable constitution.

b. Methods of appointment or election of Trustees

All members are elected at the Annual General Meeting, but may join the committee during the course of the year.

c. Organisational structure and decision-making policies

The Management Committee, who are trustees for the purpose of charity law, consists of up to a maximum of:
- Two elected members – these persons must be resident in the area.
- Up to nine Representative members – appointed by local organisations using the hall.

The members of the Management Committee are shown on page 1.

-The Management Committee holds three to four scheduled meetings throughout the year and extra meetings are dependent on requirements.

Trustees' report (continued)
For the year ended 31 March 2026

Structure, governance and management (continued)

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The major risks include, loss of sales due to lack of hire and an expensive maintenance issue that is not covered by the insurance policy.

Plans for future periods

The Trustees will continue to support the activities of the Charity for the foreseeable future, including the continued maintenance and development of the venue. There is work planned in terms of sprucing the JNA hall this year and the hirers have been consulted for their ideas for improving the venue.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mrs R Belcher
Chair of Trustees
Date: 21/09/2026

Independent examiner's report
For the year ended 31 March 2026

Independent examiner's report to the Trustees of The Colman Institute ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

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 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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 2011 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.

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: James Peach Dated: 06/10/2026

James Peach FCA

Kreston Reeves LLP
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Statement of financial activities
For the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:				
Donations and legacies	4	**9,562**	**9,562**	495
Charitable activities	5	**116,109**	**116,109**	110,986
Investments	6	**1,087**	**1,087**	570
Total income		**126,758**	**126,758**	112,051
Expenditure on:				
Charitable activities	7	**90,490**	**90,490**	80,849
Total expenditure		**90,490**	**90,490**	80,849
Net movement in funds		**36,268**	**36,268**	31,202
Reconciliation of funds:				
Total funds brought forward		**867,619**	**867,619**	836,417
Net movement in funds		**36,268**	**36,268**	31,202
Total funds carried forward		**903,887**	**903,887**	867,619

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 19 form part of these financial statements.

The Colman Institute

Balance sheet
As at 31 March 2026

	Note		2026 £		2025 £
Fixed assets					
Tangible assets	10		**739,843**		753,543
Investments	11		**1**		1
			739,844		753,544
Current assets					
Debtors	12	**5,269**		3,486	
Cash at bank and in hand		**167,006**		126,603	
		172,275		130,089	
Current liabilities					
Creditors: amounts falling due within one year	13	**(8,232)**		(12,385)	
Net current assets			**164,043**		117,704
Total assets less current liabilities			**903,887**		871,248
Creditors: amounts falling due after more than one year	14		**-**		(3,629)
Total net assets			**903,887**		867,619
Charity funds					
Restricted funds	15		**-**		-
Unrestricted funds	15		**903,887**		867,619
Total funds			**903,887**		867,619

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs R Belcher
Chair of Trustees
Date: 21/09/2026

The notes on pages 8 to 19 form part of these financial statements.

Notes to the financial statements
For the year ended 31 March 2026

1. General information

The Colman Institute is an unincorporated charity in England and Wales. The registered office is The Colman Redland Centre, Croydon Road, Reigate, Surrey, RH2 0NA. The principal objective of the Charity is the letting of two halls and a meeting room at the Colman Redland Centre at a reasonable rate, available to everyone in the Community.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Colman Institute meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the Charity and rounded to the nearest £.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Long-term leasehold property	- over the remaining term of the lease
Fixtures and fittings	- 25% straight line

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.10 Cash at bank and in hand

Cash at bank and 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.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 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.

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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Donations	**9,562**	**9,562**	495
Total 2025	495	495	

5. Income from charitable activities

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Hall hire charges receivable	**116,109**	**116,109**	110,986
Total 2025	110,986	110,986	

6. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Interest receivable	**1,087**	**1,087**	570
Total 2025	570	570	

Notes to the financial statements
For the year ended 31 March 2026

7. Analysis of expenditure by activities

	Direct costs 2026 £	Support costs 2026 £	Total funds 2026 £	Total funds 2025 £
Charitable activities	**70,631**	**19,859**	**90,490**	80,849
Total 2025	65,296	15,553	80,849	

Analysis of direct costs

	Activities 2026 £	Total funds 2026 £	Total funds 2025 £
Staff costs	**1,585**	**1,585**	1,548
Depreciation	**13,700**	**13,700**	13,700
Rates, rent, water and charges	**2,103**	**2,103**	1,114
Light & heat	**8,812**	**8,812**	6,102
Insurance	**3,229**	**3,229**	3,111
Telephone, postage, stationery and sundries	**1,071**	**1,071**	861
Repairs and maintenance to premises	**23,380**	**23,380**	22,394
Cost of sales	**16,704**	**16,704**	15,813
Discounted loan interest and bank charges	**-**	**-**	558
Subscriptions	**47**	**47**	95
	70,631	**70,631**	65,296
Total 2025	65,296	65,296	

Analysis of support costs

	Activities 2026 £	Total funds 2026 £	Total funds 2025 £
Professional fees	**389**	**389**	150
Secretarial fees	**15,150**	**15,150**	13,633
Independent examination fees	**2,100**	**2,100**	1,770
Consultancy fees	**2,220**	**2,220**	-
	19,859	**19,859**	15,553
Total 2025	15,553	15,553	

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

8. Staff costs

	2026 £	2025 £
Wages and salaries	**1,585**	1,548

The average number of persons employed by the Charity during the year was as follows:

	2026 No.	2025 No.
	1	1

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

Notes to the financial statements
For the year ended 31 March 2026

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £NIL).

During the year ended 31 March 2026, no Trustee expenses have been incurred (2025 - £NIL).

10. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2025	**860,816**	**6,086**	**866,902**
At 31 March 2026	**860,816**	**6,086**	**866,902**
Depreciation			
At 1 April 2025	**107,274**	**6,085**	**113,359**
Charge for the year	**13,700**	**-**	**13,700**
At 31 March 2026	**120,974**	**6,085**	**127,059**
Net book value			
At 31 March 2026	**739,842**	**1**	**739,843**
At 31 March 2025	753,542	1	753,543

11. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2025	1
At 31 March 2026	1
Net book value	
At 31 March 2026	1
At 31 March 2025	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
C.I. Colman Redland Centre Limited	08980738	The Colman Redland Community Centre, Croydon Road, Reigate, RH2 0NA	Dormant company

Class of shares	Holding
Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
C.I. Colman Redland Centre Limited	1

Notes to the financial statements
For the year ended 31 March 2026

12. Debtors

	2026 £	2025 £
Due within one year		
Trade debtors	**5,269**	3,486
	5,269	3,486

13. Creditors: Amounts falling due within one year

	2026 £	2025 £
Other loans	**-**	5,535
Trade creditors	**1,620**	2,776
Other creditors	**3,689**	2,304
Accruals and deferred income	**2,923**	1,770
	8,232	12,385

14. Creditors: Amounts falling due after more than one year

	2026 £	2025 £
Other loans	**-**	3,629

Loan 1 - an interest-free loan from the Charity's subsidiary company, C.I. Colman Redland Centre Ltd that was due to be repaid in full in December 2026.

Following confirmation from the creditor, this loan has been written off and therefore at the Balance sheet date the discounted balance outstanding on this loan was £Nil (2025: £9,164).

Notes to the financial statements
For the year ended 31 March 2026

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
Designated funds				
New Hall Fund	540,890	-	(9,834)	531,056
Operating Contingency Reserve	25,000	-	-	25,000
Refurbishment and Repair Reserve	25,000	-	-	25,000
	590,890	-	(9,834)	581,056
General funds				
General Funds	276,729	126,758	(80,656)	322,831
Total Unrestricted funds	867,619	126,758	(90,490)	903,887

The New Hall fund represents the closing net book value of the New Hall as at 31 March 2026.

The purposes of the other designated funds are set out in the Trustees Report.

Notes to the financial statements
For the year ended 31 March 2026

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
New Hall Fund	550,724	-	(9,834)	540,890
Operating Contingency Reserve	25,000	-	-	25,000
Refurbishment and Repair Reserve	25,000	-	-	25,000
	600,724	-	(9,834)	590,890
General funds				
General Funds	235,693	112,051	(71,015)	276,729
Total Unrestricted funds	836,417	112,051	(80,849)	867,619

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	**Total funds 2026 £**
Tangible fixed assets	**739,843**	**739,843**
Fixed asset investments	**1**	**1**
Current assets	**172,275**	**172,275**
Creditors due within one year	**(8,232)**	**(8,232)**
Total	**903,887**	**903,887**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	753,543	753,543
Fixed asset investments	1	1
Current assets	130,089	130,089
Creditors due within one year	(12,385)	(12,385)
Creditors due in more than one year	(3,629)	(3,629)
Total	867,619	867,619

17. Related party transactions

Mrs R Belcher runs the 5th Reigate Brownie Group. During the year the Charity received income from this Group of £640 (2025: £1,027). At the Balance sheet date, there was a balance of £Nil outstanding (2025: £60). Expenses of £12 were reimbursed to Mrs R Belcher during the year.

There were no other related party transactions during the current or prior year.