BALANCING BUSINESS

BOOKKEEPING + ACCOUNTANCY

External Independent examiner's report to the trustees of The Merry Bells, 89 High Street, Wheatley, Oxford, Oxfordshire, OX33 1XP.

I report to the trustees on my examination of the accounts of The Merry Bells (the Trust) for the year ended 31st December 2025. These accounts are set out of pages 2 – 4.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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 to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Tracy Lamont

Relevant professional qualification or membership of professional bodies: AAT/IAB

Address: 15 Purslane Drive, Bicester, Oxfordshire, OX26 3EE

Date: 13th April 2026

The Merry Bells Village Hall
Charity No. 286769

Statement of Financial Activities for the year ended 31 December 2025

	£	£
Income	**2025**	**2024**
Rents	37,952	32,150
Hirings	15,519	15,139
Interest	1,239	1,418
Elecric Feed-in-Tariff	230	217
Donations	446	0
Total Income	55,386	48,924
Expenditure		
Cleaning Expenses	13,733	12,500
Heat & Light	4,715	3,527
Water	485	406
Fire Protection	5,451	3,973
Insurances	1,816	1,466
Repairs	2,776	4,874
Premises Costs	1,113	372
Telephone & Broadband	669	600
Website Costs	766	735
Legal & Professional	4,720	474
General Admin & Sundries	328	558
Bad Debts	36	0
Exceptional repairs & renewals	22,608	660
Depreciation - Fixtures & Fittings	6,452	3,902
Depreciation - Property Improvements	3,291	1,588
Total Expenditure	68,960	35,635
Surplus/Deficit for the year	-13,575	13,289
Funds Brought Forward	1,148,432	1,135,143
Funds Carried Forward	1,134,857	1,148,432

The Merry Bells Village Hall
Charity No. 286769

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Tangible Fixed Assets	4				
Freehold Property			1,000,000		1,000,000
Property Improvements			19,212		5,482
Fixture & Fittings			23,202		15,616
			1,042,414		1,021,098
Current Assets					
Stock of promotional material		0		0	
Debtors	5	4,810		5,090	
Cash in hand and at bank		89,577		126,280	
		94,387		131,370	
Less: Creditors falling due within one year	6	1,944		4,036	
			92,443		127,334
Net Assets			**1,134,857**		**1,148,432**
Funds of the charity					
Unrestricted funds	7				
Property Reserve			1,000,000		1,000,000
General Reserve			134,857		148,432
			1,134,857		**1,148,432**

These financial statements were approved by the Management Committee on

Chairman

Treasurer

The Merry Bells Village Hall
Charity No. 286769

Notes to the Fiancial Statements for the Year ended 31 December 2025

3. Tangible Fixed Assets

	Freehold Property	Property Improvement	Fixture & Fittings	Total
	£	£	£	£
Cost of valuation				
At 1st January 2025	1,000,000	48,835	53,765	1,102,600
Additions		13,775	14,038	27,813
At 31 December 2025	1,000,000	62,610	67,803	130,413
Depreciation				
At 1st January 2025		43,353	38,149	81,502
Charge for the year		3,291	6,452	9,743
At 31 December 2025		46,644	44,601	91,245
Net book value at 31 December 2025	1,000,000	15,966	23,202	1,039,168
Net book value at 31 December 2024	1,000,000	5,482	15,616	1,021,098

4. Debtors

	2025	2024
	£	£
Hirings	1,461	1,223
Deposit for fire door	0	650
Prepayments	3,349	3,217
	4,810	5,090

5. Creditors

	2025	2024
	£	£
Rent and hirings paid in advance	0	2,500
Other creditors	1,944	1,536
	1,944	4,036

6. Unrestricted Reserves

	Property Reserve	General Reserve	Total
	£	£	£
Brought forward	1,000,000	148,432	1,148,432
Surplus for the year		-13,575	-13,575
Balance at 31 December 2025		134,857	1,134,857

7. Future Commitments

There were no future commitments at 31 December 2025