CHARITY REGISTRATION NUMBER: 302959

Orpington Village Hall Trust

Unaudited Financial Statements

31 December 2025

COOK & CO ACCOUNTANTS LLP
Chartered Accountants
Riverside Business Centre
River Lawn Road
Tonbridge
Kent
TN9 1EP

Orpington Village Hall Trust

Financial Statements

Year ended 31 December 2025

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Orpington Village Hall Trust

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Orpington Village Hall Trust
Charity registration number	302959
Principal office	311 High Street Orpington Kent BR6 0NN

The trustees

Mr M Smart
Mr P Cavalli
Mrs J Bailey
Mr R Gower
Mr R Servant
Mrs P Woodhouse
Mr J Parker

Independent examiner	Cook & Co Accountants LLP Chartered Accountants & Registered Auditors Riverside Business Centre River Lawn Road Tonbridge Kent TN9 1EP

Structure, governance and management

The Orpington Village Hall Trust is an unicorporated registered Charity created by Deed on 31st December 1896.

Trustees are appointed by existing Trustees.

All funds within the Trust are unrestricted and are retained to maintain the Trust.

The Trustees review the affairs on an ongoing basis and meet regularly to agree strategy and the Trust activities.

Orpington Village Hall Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities

Under the terms of the Deed the Trustees run the charity to provide religious, moral, social and intellectual welfare and rational recreation and amusement of the inhabitants and visitors to the Parish of Orpington and to their friends.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

Hall hire bookings continued to grow with some incredibly strong months and an increase in one off bookings. Fundraising events included a Quiz night in partnership with another charity, allowing for us to not only boost attendance but also raise for more worthwhile causes. Our annual Panto went well with good attendance across just one show, however the Halloween Show we had planned ended up being cancelled due to unforeseen circumstances.

Dementia café and further support consistently brough around 30-40 attendees each month, and really has become a huge lifeline for many of our regulars - for those living with Dementia, as well as their carers, friends and family. Entertainers and chair exercise always prove to be a popular activity, as well as the picture bingo. Funding for the café and related support work continues to be positive, and with more accurate reporting of these financials, we will be able to ensure the long-term support of these monthly events, for free, remain available to our community.

Financial review

OVHT Accounts have moved onto Sage to allow for clearer management of our finances and support our future development and financial security. We were fortunate to receive some grant support during 2025 which has allowed for us to be in a far better position moving into 2026. Hall rental income was a little lower than 2024 on the accounts, but this was due to the splitting out of our income and better logging of income streams. On average we took over £10,000 per month of hall hire income which is a a strong base level.

Fundraising events bought in just over £3000 income, including our annual Panto activity. In these accounts we have specifically restricted income for the Dementia Support projects, and also allocated specific expenditure against the support work we undertake. This has allowed for us to seek alternative funding and sponsorship options to keep the Cafes stable.

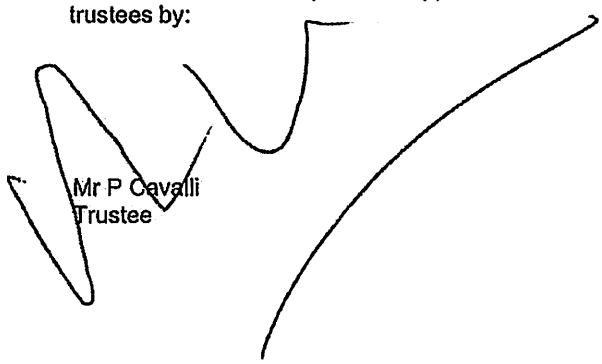
Expenditure remains high with salary costs (including PAYE/NI/Pension), Electricity and Insurance costs amounting to the biggest costs for the year. Electricity costs has significantly risen, and errors in their regular payment systems means that there are costs accrued that will be cleared in 2026.

Loan interest of £4.5k is also a significant impact on our profit and loss, but this was an essential management of our long term assets. Overall our loss for the year was significantly less than previous years, and we hope to build on this into 2026 and start to build some reserve funds to support unexpected costs.

Plans for future periods

The Trustees have been granted a 999 year lease and will continue to run the Charity in accordance with the Deed.

The trustees' annual report was approved on 20th October 2026 and signed on behalf of the board of trustees by:



Mr P Cavalli
Trustee

Orpington Village Hall Trust

Independent Examiner's Report to the Trustees of Orpington Village Hall Trust

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Orpington Village Hall Trust ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Cook & Co Accountants LLP

Cook & Co Accountants LLP
Chartered Accountants & Registered Auditors
Independent Examiner

Riverside Business Centre
River Lawn Road
Tonbridge
Kent
TN9 1EP

22-10-2026

Orpington Village Hall Trust

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	150,763	–	**150,763**	151,037
Other income	5	19	–	**19**	2,324
Total income		150,782	–	**150,782**	153,361
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	154,167	–	**154,167**	181,862
Expenditure on charitable activities	7,8	5,982	–	**5,982**	9,760
Total expenditure		160,149	–	**160,149**	191,622
Net expenditure and net movement in funds		(9,367)	–	**(9,367)**	(38,261)
Reconciliation of funds					
Total funds brought forward		(24,168)	1,250	**(22,918)**	15,343
Total funds carried forward		(33,535)	1,250	**(32,285)**	(22,918)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Orpington Village Hall Trust

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		20,922		27,267
Creditors: amounts falling due within one year	13	9,760		3,484
Net current assets			11,162	23,783
Total assets less current liabilities			11,162	23,783
Creditors: amounts falling due after more than one year	14		43,447	46,701
Net liabilities			(32,285)	(22,918)
Funds of the charity				
Restricted funds			1,250	5,200
Unrestricted funds			(33,535)	(28,118)
Total charity funds	16		(32,285)	(22,918)

These financial statements were approved by the board of trustees and authorised for issue on 20th October 2026, and are signed on behalf of the board by:

M P Cavalli
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Orpington Village Hall Trust

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(9,367)	(38,261)
Adjustments for:		
Interest payable and similar charges	4,625	2,930
Accrued expenses	3,776	48
Changes in:		
Trade and other creditors	2,500	–
Cash generated from operations	1,534	(35,283)
Interest paid	(4,625)	(2,930)
Net cash used in operating activities	(3,091)	(38,213)
Cash flows from financing activities		
Proceeds from borrowings	(3,254)	49,177
Net cash (used in)/from financing activities	(3,254)	49,177
Net (decrease)/increase in cash and cash equivalents	(6,345)	10,964
Cash and cash equivalents at beginning of year	27,267	16,303
Cash and cash equivalents at end of year	20,922	27,267

The notes on pages 8 to 15 form part of these financial statements.

Orpington Village Hall Trust

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Orpington Village Hall, 311 High Street, Orpington, Kent, BR6 0NN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Hall rentals	127,641	–	127,641
Fundraising income	3,164	–	3,164
Donations	70	–	70
Advertising	540	–	540
Dementia Cafe	9,948	–	9,948
Grants			
Garfield Weston Grant	6,000	–	6,000
The Screwfix Foundation	3,000	–	3,000
Arnold Clark Grant	400	–	400
	150,763	–	150,763

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Hall rentals	142,122	–	142,122
Fundraising income	2,292	–	2,292
Donations	2,673	–	2,673
Advertising	–	–	–
Dementia Cafe	–	–	–
Restricted grant	–	3,950	3,950
Grants			
Garfield Weston Grant	–	–	–
The Screwfix Foundation	–	–	–
Arnold Clark Grant	–	–	–
	147,087	3,950	151,037

5. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Insurance Claim	–	–	2,300	2,300
Interest received	19	19	24	24
	19	19	2,324	2,324

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	9,400	9,400	–	–
Costs of generating income - Rentals	144,767	144,767	181,862	181,862
	154,167	154,167	181,862	181,862

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	5,982	5,982	9,760	9,760

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2025	Total fund 2024
	£	£	£
Interest on bank loans	4,565	4,565	1,850
Governance costs	1,417	1,417	7,910
	5,982	5,982	9,760

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,008	1,008

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	92,617	103,435
Employer contributions to pension plans	1,479	–
Other employee benefits	163	–
	94,259	103,435

The average head count of employees during the year was 8 (2024: 11).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 January 2025 and 31 December 2025	35,730	35,730
Depreciation		
At 1 January 2025 and 31 December 2025	35,730	35,730
Carrying amount		
At 31 December 2025	–	–
At 31 December 2024	–	–

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	2,476	2,476
Accruals and deferred income	4,784	1,008
Trustee loan	2,500	–
	9,760	3,484

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

	2025	2024
	£	£
Bank loans and overdrafts	43,447	46,701

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,479 (2024: £Nil).

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
Unrestricted Fund	(24,168)	150,782	(160,149)	(33,535)

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Unrestricted Fund	14,093	149,411	(191,622)	(28,118)

Restricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
Restricted Grant	1,250	–	–	1,250

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Grant	1,250	3,950	–	5,200

17. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	At 31 Dec 2025
	£	£	£
Cash at bank and in hand	27,267	(6,345)	20,922
Debt due within one year	(2,476)	–	(2,476)
Debt due after one year	(46,701)	3,254	(43,447)
	(21,910)	(3,091)	(25,001)

Orpington Village Hall Trust

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Orpington Village Hall Trust

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Hall rentals	127,641	142,122
Fundraising income	3,164	2,292
Donations	70	2,673
Advertising	540	–
Dementia Cafe	9,948	–
Restricted grant	–	3,950
Garfield Weston Grant	6,000	–
The Screwfix Foundation	3,000	–
Arnold Clark Grant	400	–
	150,763	151,037
Other income		
Insurance Claim	–	2,300
Interest received	19	24
	19	2,324
Total income	150,782	153,361

Orpington Village Hall Trust

Detailed Statement of Financial Activities (continued)

Year ended 31 December 2025

	2025 £	2024 £
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	92,617	103,435
Pension costs	1,479	–
HR/Staff Costs	163	–
Insurance	7,308	–
Telephone	–	2,134
Garfield Weston Grant expenses	6,000	–
The Screwfix Foundation expenses	3,000	–
Arnold Clark Grant expenses	400	–
Rates	2,022	2,403
Water Services	1,175	–
Service charges	2,043	–
Facility expenses	590	–
Waste management	1,193	349
Employer Liability Insurance	691	743
Electricity and gas	12,784	11,698
Health and safety	2,152	1,299
Cleaning	713	636
Repairs and maintenance	4,230	53,574
Telephone	1,494	987
Postage, stationery and printing	133	76
Web site costs	173	460
Computer and software	72	–
Licences	1,570	1,890
Dementia Cafe Expenditure	6,510	2,178
Fundraising expenses	1,705	–
Reach Fund expenses	3,950	–
	154,167	181,862
Expenditure on charitable activities		
Legal and professional fees	1,186	6,730
Interest on bank loans and overdrafts	4,565	1,850
Other interest payable and similar charges	60	1,080
Sundry expenses	171	100
	5,982	9,760
Total expenditure	160,149	191,622
Net expenditure	(9,367)	(38,261)