

BATTLE MEMORIAL HALL

**REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST MARCH 2025**

CHARITY NO. 305165

MANNINGTONS
Chartered Accountants
39 High Street
BATTLE
East Sussex
TN33 0EE

BATTLE MEMORIAL HALL

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FOR THE YEAR ENDED 31ST MARCH 2025**

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BATTLE MEMORIAL HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements for the charity for the year.

TRUSTEES

The trustees are the members of the Committee of Management. Four members of the Committee may be appointed by election at the annual general meeting of the charity. Others are appointed by organisations named in the constitution and up to four members may be co-opted by the Committee.

The Committee was made up as follows during the accounting year:

Elected Members

Margaret Emeleus (until 22nd July 2024), Shirley Lewis (until 20th January 2025), Peter Mills, Margaret Mills and Michael Hodge MBE

Co-opted Members

Simon Alexander (until 29th April 2024), Margaret Emeleus (from 22nd July 2024), Sally Lawson (from 20th January 2025), Lindsey Reed (from 20th January 2025) and Robert Gee.

Representative Members

The Committee of the Battle and District Art Group
The Town Council of Battle

The Committee of the Battle Theatrical Society
The Committee of the Battle Floral and Horticultural Society
Country Markets

Beautiful Battle
Beautiful Festival

Peter Sherwood
Bernard Brown (until 11th November 2024)
David Russell (from 20th January 2025)
Rob Dyer
Gary Dunk
Mike Clarke (until 20th June 2024)
Joyce Clarke (from 30th September 2024)
Marilyn Waughman
Jill Gyngell

Officers

<i>Chairman</i>	Mike Clarke (until 20th June 2024) Peter Mills (Acting Chairman - 20th June 2024 to 22nd July 2024) Michael Hodge MBE (from 22nd July 2024)
<i>Treasurer</i>	Peter Mills (until 20th January 2025) Lindsey Reed (from 20th January 2025)
<i>Secretary</i>	Peter Mills (until 20th January 2025) Sally Lawson (from 20th January 2025)

Custodian Trustees

With effect from 25th February 2019 the property became vested in the Official Custodian.

GOVERNING DOCUMENT

The charity is an unincorporated association governed by its constitution which was sealed on the 13th January 1994.

OBJECTS OF THE CHARITY

The object of the charity is the provision and maintenance of a village hall for the use of the inhabitants of the Parish of Battle and the neighbourhood in the county of East Sussex without distinction of political, religious and other opinions, including for use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving the conditions of life of the said inhabitants.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

It is important to stress at the outset of this review that, while the Hall's Management Committee have been faced with major challenges during the past year, they have been able to continue to meet the object of the charity which is to provide educational and recreational facilities for the people of Battle and the surrounding villages. The Hall continues to thrive as a theatre, a cinema, an exhibition hall, a dance academy, a fitness centre, lecture room, a market place and a venue for meetings of all kinds, from birthday parties to funeral wakes. It is unquestionably a major asset to the community.

The challenges came in various forms. First the sudden death of the Chairman Mike Clarke in July 2024 created a major resource problem at a time when well-honed management skills were much needed. One man, Peter Mills, was already carrying out the duties of Secretary and Treasurer to the charity. Suddenly he found himself fulfilling the responsibilities of Chairman as well. I pay tribute to the way he coped. But he clearly needed more support and asked me to join the Board of Management as Chairman as I had previously done the job in the early 2000s and knew the Hall and something of its issues. I agreed to do it for one year. It was immediately clear that my recruitment was not enough. The Hall really needed an experienced Secretary and Treasurer too. Unpaid volunteers for these key roles are not easy to find. But the launch of a major publicity drive secured the appointment of two individuals with the very qualities needed and they are now tackling in a professional way all the issues the Hall is facing.

The second problem was a major leak in the roof over the St Valery Room. Heavy showers created serious flooding in this room which not only serves as a meeting room but also on occasions as a passage to the Shephard Room beyond. The water also damaged the accessible toilet. Thanks to the valiant efforts of the Hall Manager, the effect on hall hirings was minimised. The roof was eventually properly repaired free of charge following intricate negotiations with the Hall's preferred contractor.

An even greater problem emerged as the preliminary planning progressed for the installation of the solar panels, a project described in last year's review. Last minute checks revealed that the roof over the Main Hall was too weak to bear the weight of the panels. The project had to be abandoned and the funds raised for its completion returned to the donors. However the Hall's efforts to make its building more energy efficient were at least in part fulfilled. The planned cavity wall insulation was duly completed.

The Hall was not immune from the increases in operating costs faced by most other organisations. Rising energy prices and the higher minimum wage and national insurance contributions introduced by the Government plus maintenance demands on the cash reserve had to be met by a 10% increase in hiring charges. These will take effect from 1 April 2025.

The principal concern for the next 12 months surrounds the boiler which heats the Main Hall. It is in urgent need of replacement and work is in hand to achieve this. Grants will have to be the main way of funding the work but other means of fund-raising for it are being explored.

There are wider concerns too. The Hall depends almost entirely on hiring fees to cover its operating costs, so bookings have to be monitored carefully. Fortunately, the loss of one major customer this year has been balanced by the introduction of another and there is the prospect of a booking for a major event requiring most of the Hall for about two weeks over the Easter period in 2026. If this goes ahead it will provide a substantial boost to the Hall's income.

BATTLE MEMORIAL HALL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2025

REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS (Continued)

The charity depends on people in the community to volunteer as unpaid trustees and administer what is a surprisingly complex operation. Quite apart from the need to ensure that the books balance, there are ever increasing regulatory demands to be met. Providing the people of Battle and neighbourhood with a public amenity as valuable as the Battle Memorial Hall can be really rewarding for the volunteers that do it. But the demands made upon them are substantial and should not be underestimated. Their goodwill must not be taken for granted. Without such people there will be no Hall.

With the support of a paid part time manager and a cleaner, the Hall's volunteers got us through the last year. I am grateful to them. They deserve the heartfelt thanks of the Battle community.

DECISION MAKING

The charity is managed by a Management Committee which meets at monthly intervals to consider such matters as funding, health and safety, legal compliance, staffing, fabric maintenance and booking levels as well as the future development of the amenity.

RESERVES POLICY

The charity's Management Committee will aim to attain £25,000 of unrestricted funds, which are the free reserves of the charity, to be held in reserve as an emergency fund.


INVESTMENT POLICY

The charity retains all surplus funds in a deposit account to ensure that the funding remains liquid. The present size of the reserves precludes any alternative strategy.

RISK POLICY

The trustees use their regular monthly management meeting to identify the major strategic and operational risks to the charity and take steps at those meetings to lessen them to the extent possible.

ON BEHALF OF THE COMMITTEE OF MANAGEMENT


Michael Hodge MBE
Chairman

Date: 31/07/2025

BATTLE MEMORIAL HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BATTLE MEMORIAL HALL

I report to the trustees on my examination of the accounts of the Battle Memorial Hall (the Trust) for the year ended 31st March 2025.

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; 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.



R Walsh FCCA
Manningtons, Chartered Accountants
39 High Street
Battle
East Sussex TN33 0EE

Date: 07/08/25

BATTLE MEMORIAL HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Restricted £	Unrestricted £	Total 2025 £	2024 £
Incoming Resources					
Income from Charitable Activities					
Hire Charges		-	41,063	41,063	43,777
Cinema income		-	7,134	7,134	8,175
Income from Generated Funds					
Investment Income	2	-	102	102	152
Donations, legacies and similar income		17,206	2,812	20,018	1,034
Other Income		-	174	174	-
Total Incoming Resources		<u>17,206</u>	<u>51,285</u>	<u>68,491</u>	<u>53,138</u>
Resources Expended					
Charitable Activities					
Charitable Activities	3	17,206	49,609	66,815	49,397
Governance Costs	4	-	2,760	2,760	2,280
Total Resources Expended		<u>17,206</u>	<u>52,369</u>	<u>69,575</u>	<u>51,677</u>
Net Income/(Expenditure) for the Year		-	(1,084)	(1,084)	1,461
Total Funds Brought Forward		465,180	124,307	589,487	588,026
Total Funds Carried Forward		<u>465,180</u>	<u>123,223</u>	<u>588,403</u>	<u>589,487</u>


The notes on Pages 7 to 10 form part of these Financial Statements.

BATTLE MEMORIAL HALL

**BALANCE SHEET
AS AT 31ST MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	5		577,442		577,964
Current Assets					
Debtors and Prepayments	6	11,053		4,214	
HSBC bank account		9,168		2,345	
Barclays deposit account		-		13,877	
Cash in hand		10		9	
		<u>20,231</u>		<u>20,445</u>	
Creditors: amounts falling due within one year	7		<u>9,270</u>		<u>8,922</u>
Net current assets			10,961		11,523
Net Assets			<u><u>588,403</u></u>		<u><u>589,487</u></u>
Funds					
Unrestricted funds	8		123,223		124,307
Restricted funds	8		465,180		465,180
Total Charity Funds			<u><u>588,403</u></u>		<u><u>589,487</u></u>

The financial statements were approved by the Board of Trustees on and signed on its behalf by


..... Treasurer
Lindsey Reed

Date: 31ST July 2025

The notes on Pages 7 to 10 form part of these Financial Statements

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Battle Memorial Hall 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 notes.

1.2 Grants receivable, donations and similar incoming resources

Grants, donations and similar incoming resources are included in the year when received, together with any gift aid element that may be recoverable.

1.3 Investment income, rental and hire charges

Income from investment, rental and hire charges is included in the Statement of Financial Activities in the year in which it is receivable.

1.4 Resources expended

Resources expended are included on an accruals basis and include Value Added Tax which cannot be recovered.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

The Battle Memorial Hall and Improvements are not depreciated as taking into account the anticipated life of the property and its expected residual value any charge made would not be material.

Furniture and equipment etc 10% written down value.

Computer equipment 33 1/3% straight line.

Grand piano 20% straight line

1.6 Governance costs

Expenditure on governance costs of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2025

1.7 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure meeting this criteria is charged to the fund.

1.8 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. Investment income

	Restricted £	Unrestricted £	Total £	2024 £
Interest on deposits	-	102	102	152

3. Charitable Activities

	Restricted £	Unrestricted £	Total £	2024 £
Rates	-	523	523	(382)
Insurance	-	4,842	4,842	4,310
Light and heat	-	7,961	7,961	10,047
Staff wages	-	21,857	21,857	20,496
Staff pension contributions	-	285	285	262
Cinema costs	-	1,877	1,877	2,304
Maintenance	-	6,928	6,928	9,381
Major repairs/improvements	17,206	3,083	20,289	-
Office costs	-	1,046	1,046	1,158
Licences	-	300	300	155
Advertising	-	109	109	-
Legal and professional fees	-	-	-	757
Bank charges	-	129	129	126
Miscellaneous	-	147	147	203
Depreciation	-	522	522	580
	17,206	49,609	66,815	49,397

The Charity had two employees (2024 - 2)

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2025

4. Governance costs	Restricted £	Unrestricted £	Total £	2024 £
Independent examiner's fees	-	2,760	2,760	2,280

Trustees are not remunerated and no expenses were paid to them in the period.

5. Fixed assets	Freehold Property £	Improvements to Property £	Furniture and Equipment £	Total £
Cost				
At 1st April 2024	102,237	470,512	37,188	609,937
Additions	-	-	-	-
At 31st March 2025	102,237	470,512	37,188	609,937
Depreciation				
At 1st April 2024	-	-	31,973	31,973
Charge for the year	-	-	522	522
At 31st March 2025	-	-	32,495	32,495
Net book values				
At 31st March 2025	102,237	470,512	4,693	577,442
At 31st March 2024	102,237	470,512	5,215	577,964

BATTLE MEMORIAL HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2025

6. Debtors

	2025	2024
	£	£
Hire charges	4,502	987
Other debtors	2,387	152
Prepayments and accrued income	4,164	3,075
	11,053	4,214

7. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,742	5,972
Taxation and social security	-	74
Other creditors	1,085	56
Accruals and deferred income	3,443	2,820
	9,270	8,922

Included in the above is restricted expenditure accruals of £Nil (2024 £Nil).

8. Funds

	2025	2024
	£	£
Restricted		
Jubilee Hall Project - expended	448,182	448,182
Kitchen Refurbishment	8	8
Seating Fund	16,990	16,990
Cinema Equipment Fund	-	-
Solar Panel and Insulation Fund	-	-
	465,180	465,180

During the year grants totalling £17,206 were received in respect of the Solar Panel and Insulation Fund, all of which was used to fund expenditure in this respect.

Unrestricted	123,223	124,307
	123,223	124,307