FINANCIAL STATEMENT OF ACCOUNTS

for the year ended 31 December 2025

for

Mere Brow and District Institute

Registered Charity: 502956 (England and Wales)

Mere Brow and District Institute

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Mere Brow and District Institute

Charity information

TRUSTEES	William Hunter John Caunce Warren Hunter Robert Bryan Aidrian Pendleton Samuel Caunce Steven Howard
REGISTERED OFFICE	65 The Gravel Mere Brow Preston Lancashire PR4 6JX
REGISTERED CHARITY	502956
ACCOUNTANTS	My Online Accountant Chartered Accountants Piccadilly Business Centre Aldow Enterprise Park Manchester Greater Manchester M12 6AE

Mere Brow and District Institute

Income Statement

for the year ended 31 December 2025

	Notes	**2025**	2024
		£	£
Revenue	**1**	**73,832**	60,384
Cost of sales		**(13,685)**	(9,872)
GROSS PROFIT		**60,147**	50,512
Distribution costs		**(946)**	(729)
Administrative expenses		**(59,376)**	(60,129)
OPERATING LOSS	**2**	**(175)**	(10,346)
Finance income		**59**	-
Finance costs		**(243)**	(243)
Other operating expenses		**-**	-
LOSS FOR THE YEAR		**(359)**	(10,589)

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2025

	Notes	**2025** **£**	**2025** **£**	2024 £	2024 £
FIXED ASSETS					
Property, plant and equipment	**3**		**405,064**		415,839
			405,064		415,839
Receivables	**4**	**1,400**		1,541	
Cash and cash equivalents		**6,452**		4,032	
		7,852		5,573	
CURRENT PAYABLES	**5**	**(41,665)**		(46,552)	
NET CURRENT LIABILITIES			**(33,813)**		(40,979)
Creditors: Due after more than 1 year	**6**		**(11,167)**		(14,417)
NET ASSETS			**360,084**		360,443

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2025

	Notes	**2025**	2024
		£	£
EQUITY			
Retained profit		**360,084**	360,443
TOTAL EQUITY		**360,084**	360,443

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

The trustees acknowledge their responsibilities for preparing financial statements which give a true and fair view.

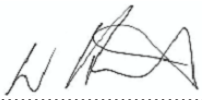
These financial statements have been prepared in accordance with the The Statement of Recommended Practice (SORP) applicable to charities (FRS 102) effective 1 January 2019. In accordance with FRS 102 section 1A part 7, a cashflow statement has not been prepared.

Approved by the Trustees on 26 March 2026. For and on behalf of the Trustees:



.....

William Hunter (Trustee)



.....

Warren Hunter (Trustee)

1 ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 section 1A for small entities (effective January 2015).

Revenue recognition

Revenue represents net invoiced sales of goods, excluding value added tax.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term, whichever is the shorter:

- Other tangible fixed assets: Straight line at a rate of 25.0% per annum
- Plant machinery motor vehicles: Straight line at a rate of 25.0% per annum
- Fixtures and fittings: Straight line at a rate of 10.0-25.0% per annum
- Land and buildings: Straight line and reducing balance at a rate of 0.0-2.0% per annum

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the trustees, there is reasonable probability that the liability will not arise in the foreseeable future.

2 OPERATING LOSS

Operating loss is stated after (expensing)/crediting:	**2025**	2024
	£	£
Depreciation expense on owned assets	**(17,110)**	(17,295)
Operating lease payments	**(1,965)**	(1,981)
Trustees emoluments and other benefits	**-**	-

The average number of employees in the year was: - (2024: -).

3 PROPERTY, PLANT AND EQUIPMENT

	Total (1)	Total (2)	Total (3)	**Total**
	£	£	£	**£**
COST				
At start of year	-	99,152	553,986	653,138
Additions	6,335	-	-	6,335
At end of year	**6,335**	**99,152**	**553,986**	**659,473**
DEPRECIATION				
At start of year	-	(44,804)	(192,495)	(237,299)
Expense for the year	(1,321)	(7,689)	(8,100)	(17,110)
At end of year	**(1,321)**	**(52,493)**	**(200,595)**	**(254,409)**
NET BOOK VALUE				
At end of year	**5,014**	**46,659**	**353,391**	**405,064**
At start of year	-	54,348	361,491	415,839

(1) = Plant machinery motor vehicles; (2) = Fixtures and fittings; (3) = Land and buildings

Included in land and buildings is land of £148,984 which is held at cost and not depreciated.

4 RECEIVABLES

	2025	2024
	£	£
Trade receivables	**-**	1,541
Other receivables	**1,400**	-
Total receivables	**1,400**	1,541

All amounts in the current and preceding year relate to amounts due within 1 year.

5 CURRENT PAYABLES

	2025	2024
	£	£
Trade payables	**(8,962)**	(6,429)
VAT	**(7,203)**	(5,982)
Accruals and deferred income	**(3,890)**	(2,386)
Other payables	**(21,610)**	(31,755)
Total current payables	**(41,665)**	(46,552)

6 NON-CURRENT PAYABLES

	2025	2024
	£	£
Other payables	**(11,167)**	(14,417)
Total non-current payables	**(11,167)**	(14,417)

7 RELATED PARTIES

Mere Brow Village Hall Ltd, company number 3829441, is a related party by virtue of common control. At the year end included in other payables is £20,610 (2024: £20,405) owed to Mere Brow and District Institute. The balance is due within 1 year.

Mere Brow and District Institute

Report of the Independent Examiner

for the year ended 31 December 2025

It is our responsibility to examine the accounts (under section 43 of the Charities Act 1993 (the Act)); and to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and to state whether particular matters have come to our attention.

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

You have acknowledged, on the Statement of Financial Position as at 31 December 2025, your duty to ensure that the Charity has kept proper accounting records, and prepare financial statements that give a true and fair view under the Companies Act 2006. You also consider that the Charity is exempt from the statutory requirement for an audit.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that: proper accounting records are kept (in accordance with section 41 of the Act); and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

My Online Accountant

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My Online Accountant
Chartered Accountants
Piccadilly Business Centre
Aldow Enterprise Park
Manchester
Greater Manchester
M12 6AE
Date:.....26-03-2026.....