REGISTERED CHARITY NUMBER: 521251

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

MAWDESLEY VILLAGE HALL

Livesey Spottiswood Ltd
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

MAWDESLEY VILLAGE HALL

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are the maintaining and managing of a village hall for the use of the inhabitants of the parish of Mawdesley without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Public benefit

The Trustees confirm they have regard for the Public Benefit guidance issued by the Charity Commission as the Charities Act 2011 requires the Charity to demonstrate the public benefit of our aims.

The Charity's purpose is to benefit the public by providing a village hall for the use of the inhabitants of Mawdesley.

ACHIEVEMENTS AND PERFORMANCE

The year end accounts for 2025 reflect another positive year for the hall where despite a number challenges the hall has continued to thrive and provide the people of the Village of Mawdesley and surrounding local areas with a fantastic facility to be proud of.
Last year financial year 2024 was the 50th year the hall has been in operation within the village and there were two celebrations held to mark the anniversary. One of which was a family fun day which proved to be such a success that the event was held again in 2025 as a fundraiser for the hall. Attracting local families with children to the hall for these events has undoubtedly lead to an increase in Christenings and Children's parties that we have seen over the year.
Income from the Hall Bookings has increased year on year and the quiz held on a Thursday continues to be well attended. The cash profits generated from the hall have been reinvested with significant funds outlaid to improve the exterior of the building with soffits and fascia's being replaced.
A huge thank you must go to the village hall staff who without the hall would cease to be a success. Their tireless work is very much appreciated.
So far 2026 has continued to be busy with a number of events including weddings scheduled. Further upgrades to the hall have been made with a refurbishment of the floor in the main room and the purchase of new banqueting chairs.

FINANCIAL REVIEW

Financial position

The hall generated total income of £102,410, a reduction on 2024 but within 1% of the budget set at the start of the year.
Whilst the Statement of Financial Activities includes a loss on the revaluation of investments, the investments have generated dividend income of £3,829 which is a helpful contribution towards operating costs.
Despite inflation remaining prevalent in the economy with particular pressure on wage costs operating expenditure has been well controlled with the increase in costs compared to the prior year are largely as a result of repairs carried out to the fascias and soffits of the building.
The Statement of Financial Activities shows a net expenditure of £13,505, of which £8,339 relates to depreciation, a non-cash item. There is also a fall in value of the investments of £5,892 giving rise to an overall negative net movement in funds of £19,397. The 'cash loss' as a consequence of the halls day to day activities is therefore £5,166. This is due to the substantial increase in repair costs during the year of £8,914 (2025 £13,717 - 2024 £4,803).
Not withstanding this, the hall has liquid cash reserves of £25,828 and therefore remains on sound financial footing.
The hall has £227,200 of investments held with the CCLA, an investment management firm. Whilst there has been a decrease in the value of these investments year on year they have provided dividend income which contributes towards the operating costs of the building.
The balance sheet also includes a liability of £8,021 for deposits taken ahead of events which demonstrates demand for the hall is strong moving forward in 2026.

Reserves policy

As at 31 December 2025 the charity held unrestricted funds totalling £324,460 (2024 - £343,857). Of this £186,361 (2024 - £193,952) was held as fixed assets and £117,200 (2024 - £123,092) as an investment with the charities commission. The investment with the charities commission has no restriction on access.
This leaves a surplus of unrestricted funds of £138,099 (2024 - £149,905)
The level of the contingency fund has been set at £26,000 to cover one year's fixed overhead plus an allowance for the caretaker, water, heat and light, less the charge for depreciation as this is a non cash expense.
The extraordinary repairs fund has been set at £10,000 being a general provision.
The remaining balance on the fund for the 'Mr. and Mrs. Bert Moss Garden' after deductions for expenditure to date stands at £1,505 from the original £20,000 fund.
Excluding designated funds the charity has surplus unrestricted funds of £100,594 (2024 - £112,400).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees
The Constitution was amended just prior to the last AGM and there are now have 9 elected Trustees, with the option to co-opt a further 3.

Organisation representatives are no longer Trustees.

Organisation representatives are Cllr Alistair Morwood, Chorley BC; Hilda McAughey, MADS; Martin Trengove, Cricket Club; John Latham, u3a; Michael Henty, Mawdesley Parish Council.

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
521251

Principal address
Hurst Green
Mawdesley
Ormskirk
Lancashire
L40 2QT

Trustees
Mrs B D Nichols (resigned 7.4.25)
Mr D R G Johnston
Mr K Mitchell
Mr M Travis
Mr M Woods
Mr R Woolley
Mr J D Taylor
Mrs C R Keeling
S Redmayne (appointed 12.5.25)
Mr M Jolly (appointed 7.4.25)
K Mawdesley

Independent Examiner
Mr James Pendlebury ATT
Livesey Spottiswood Ltd
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Approved by order of the board of trustees on 09/09/26 and signed on its behalf by:

.....
Mr R Woolley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAWDESLEY VILLAGE HALL

Independent examiner's report to the trustees of Mawdesley Village Hall
I report to the charity trustees on my examination of the accounts of Mawdesley Village Hall (the Trust) for the year ended 31 December 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 Act and in carrying out my examination I have followed all 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.

Mr James Pendlebury ATT

Livesey Spottiswood Ltd
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 26/09/2026

MAWDESLEY VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Bar		26,247	33,877
Operation of village hall		47,188	44,412
Other trading activities	2	25,146	32,529
Investment income	3	3,829	3,851
Total		102,410	114,669
EXPENDITURE ON			
Charitable activities			
Bar		39,488	45,798
Operation of village hall		76,427	66,541
Total		115,915	112,339
NET INCOME/(EXPENDITURE)		(13,505)	2,330
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		(5,892)	2,719
Net movement in funds		(19,397)	5,049
RECONCILIATION OF FUNDS			
Total funds brought forward		343,857	338,808
TOTAL FUNDS CARRIED FORWARD		324,460	343,857

The notes form part of these financial statements

MAWDESLEY VILLAGE HALL

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	186,361	193,952
Investments	6	117,200	123,092
		303,561	317,044
CURRENT ASSETS			
Stocks	7	4,292	4,699
Debtors	8	-	2,292
Cash at bank and in hand		25,828	30,872
		30,120	37,863
CREDITORS			
Amounts falling due within one year	9	(9,221)	(11,050)
NET CURRENT ASSETS		20,899	26,813
TOTAL ASSETS LESS CURRENT LIABILITIES		324,460	343,857
NET ASSETS		324,460	343,857
FUNDS	10		
Unrestricted funds		324,460	343,857
TOTAL FUNDS		324,460	343,857

The financial statements were approved by the Board of Trustees and authorised for issue on 09/09/26 and were signed on its behalf by:

.....
Mr R Woolley - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Investments
All Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.
All realised and unrealised gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of the year and opening market values. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Building and improvements	- 2% straight line
Equipment and tools	- 25% on reducing balance
Furniture and fittings	- 25% on reducing balance
Solar panels	- 5% straight line

Stocks
Stock is included at the lower of cost and estimated selling price after making due provision for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	21,019	25,298
Solar panel income	4,127	7,231
	25,146	32,529

3. INVESTMENT INCOME

	2025	2024
	£	£
Fixed asset investment dividends received	3,829	3,851

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year no payments were made to any trustees.

Payments to Trustees are permitted under the terms of a supplemental deed to the charity's Declaration of Trust dated 14th July 2015 and are made in accordance with section 185 of the Charities Act 2011.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. TANGIBLE FIXED ASSETS

	Land	Building and improvements	Moss garden
	£	£	£
COST			
At 1 January 2025	1,217	158,985	18,495
Additions	-	-	-
At 31 December 2025	1,217	158,985	18,495
DEPRECIATION			
At 1 January 2025	217	19,214	-
Charge for year	-	3,180	-
At 31 December 2025	217	22,394	-
NET BOOK VALUE			
At 31 December 2025	1,000	136,591	18,495
At 31 December 2024	1,000	139,771	18,495

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5. TANGIBLE FIXED ASSETS - continued

	Equipment and tools £	Furniture and fittings £	Solar panels £	Totals £
COST				
At 1 January 2025	14,659	29,412	29,490	252,258
Additions	500	248	-	748
At 31 December 2025	15,159	29,660	29,490	253,006
DEPRECIATION				
At 1 January 2025	11,652	16,898	10,325	58,306
Charge for year	1,002	2,682	1,475	8,339
At 31 December 2025	12,654	19,580	11,800	66,645
NET BOOK VALUE				
At 31 December 2025	2,505	10,080	17,690	186,361
At 31 December 2024	3,007	12,514	19,165	193,952

The cost of building and improvements is shown net of grants of £129,110.

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2025	123,092
Revaluations	(5,892)
At 31 December 2025	117,200
NET BOOK VALUE	
At 31 December 2025	117,200
At 31 December 2024	123,092

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Unlisted investments £
Valuation in 2019	2,683
Valuation in 2020	6,351
Valuation in 2021	15,535
Valuation in 2022	(14,327)
Valuation in 2023	10,131
Valuation in 2024	2,719
Valuation in 2025	(5,892)
Cost	100,000
	117,200

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7. STOCKS

	2025	2024
	£	£
Stocks	4,292	4,699

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	-	2,292

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	2,468
Accruals and deferred income	9,221	8,582
	9,221	11,050

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	343,857	(19,397)	324,460
TOTAL FUNDS	343,857	(19,397)	324,460

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	102,410	(115,915)	(5,892)	(19,397)
TOTAL FUNDS	102,410	(115,915)	(5,892)	(19,397)

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds	338,808	5,049	343,857
TOTAL FUNDS	338,808	5,049	343,857

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10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds	114,669	(112,339)	2,719	5,049
TOTAL FUNDS	114,669	(112,339)	2,719	5,049

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

12. DESIGNATED FUNDS

To cover anticipated future expenditure, funds are being built up in a reserve account and held in a Charity Commission investment. At the year end the balances were as follows:-

	£
Contingency fund	26,000
Extraordinary repair fund	10,000
Robert Moss Will Trust	1,505

13. DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Hall	Fund Raising	Bar	2025 Total	Hall	Fund Raising	Bar	2024 Total
Income								
Operational income	47,188	21,019	26,247	94,454	44,412	25,298	33,877	103,587
Solar panel income	4,125	-	-	4,125	7,231	-	-	7,231
	51,313	21,019	26,247	98,579	51,643	25,298	33,877	110,818
Direct expenditure								
Event costs	14,539	-	-	14,539	13,546	3,220	-	16,766
Water	1,092	-	-	1,092	931	-	-	931
Light and heat	4,389	-	-	4,389	4,733	-	-	4,733
Cleaner's wages	5,727	-	-	5,727	6,290	-	-	6,290
Cleaning materials	1,142	-	-	1,142	1,636	-	-	1,636
Caretakers wages	4,415	-	-	4,415	3,160	-	-	3,160
Booking secretary	4,630	-	-	4,630	3,833	-	-	3,833
Waste disposal	2,024	-	-	2,024	1,507	-	-	1,507
Bar supplies	-	10,942	14,169	25,111	-	11,898	15,934	27,832
Bar steward and bar wages	-	6,619	8,572	15,191	-	7,681	10,285	17,966
	37,958	17,561	22,741	78,260	35,636	22,799	26,219	84,654
Gross Surplus	13,355	3,458	3,506	20,319	16,007	2,499	7,658	26,164
Other income								
Donations				-				-
Net fundraising income				-				-
Fixed asset investment dividends received				3,829				3,851
Government grants received								-
Deposit account interest				-				-
				24,148				30,015
Support and overhead costs								
Insurance			2,652				2,178	
Printing, postage and stationery			224				402	
Advertising			19				518	
Telephone & broadband			1,367				1,356	
Repairs and maintenance			13,717				4,803	
Gardens			253				663	
Accountancy			1,876				1,018	
Stocktaker			185				475	
Sundry expenses			1,667				221	
Operational administration			112				592	
Financial administration			7,242				6,023	
Depreciation			8,339	37,653			9,436	27,685
Net income/(expenditure)				(13,505)				2,330

Analysis of Hall Bookings	2025	2024
U3A	22,399	19,778
Private Functions	19,207	16,173
Mawdesley Tennis Club	54	2,036
MAD	3,679	3,693
Church	144	-
Chorley/Parish Council	709	620
Choir / Band	361	470
Holistic Fair	600	680
Kimber	451	723
Other	(416)	239
	47,188	44,412