DILHORNE RECREATION CENTRE

REGISTERED CHARITY No. 522635

TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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Dilhorne Recreation Centre
Report of the Trustees
For Year Ended 31 December 2025

The trustees are the management committee of Dilhorne Recreation Centre and administrate the trust on behalf of the custodian trustees Dilhorne Parish Council. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2019. The trustees present their report with the financial statements for the Charity and trading arm DRC Bar Ltd for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity No:
522635

Registered address:
New Road
Dilhorne
Stoke-on-Trent
ST10 2PQ

Trustees:

Jolie Carnall - Chairperson & PC Representative
Gary Simms - Vice Chairperson
Eloise Whitehall - Treasurer & PC Representative
Ryan Brassington - Secretary
Rachel Challinor - Booking Secretary & PC Representative

STRUCTURE, GOVERNANCE & MANAGEMENT

The charity is controlled by its governing document, the constitution sealed in 1969 which defines the trust purpose as the provision and maintenance of a recreation ground, playing field and community centre for the benefit of the inhabitants of the parishes of Cheadle and Dilhorne and the immediate neighbourhood thereof, without distinction of sex, race, political, religious or other opinion, and in particular, the provision of physical exercise and training, meetings, lectures and classes and other such forms of recreation and leisure time occupation having the condition of improving the conditions of life for the said inhabitants as the committee of management shall see fit.

The charity trading arm DRC Bar Ltd provides the management of the Village Hall Bar and donates any profits to the charity.

The Directors of DRC Bar Ltd, Ms H Thurstan and Mr W D Bateman, are volunteers at the charity.

Risk Management
The management committee are concerned about the rising running costs for the village hall. With the village hall only covering running costs there is concern around the funding of improvement works needed to the grounds and hall itself.

Report of the Trustees For Year Ended 31 December 2025 (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal objective is to provide the recreation ground, playing field and community centre for the benefit for all local people, we provide tennis courts, a bowling green and a playground for the provision of physical exercise with the hall available for hire to provide training, meetings, lectures and classes and other such forms of recreation and leisure time occupation having the condition of improving the conditions of life for the said inhabitants.

Principal activities, trading review and future developments.

The charity's principal activity is hiring the hall for private functions such as wedding ceremonies, christenings or family parties, public classes and providing events for the local community. The trading arm DRC Bar Ltd, provides the Bar facility for private and public functions. Currently the Bar provides a profit which allows the committee to tackle the ongoing upkeep of the grounds and hall.

Classes were provided by U3A this year, total income £1,050 raised.

Net decrease in funds for the year ending 31 December 2025 for the charity was £6,107. Reserves carried forward were £328,682 on the Unrestricted Fund and £42,000 on the Restricted Fund.

Fundraising

During the year, the committee organised a Barn Dance which raised £335.
A community event was also orgainsed to celebrate VE Day which Dilhorne Parish Council issued a grant of £315.

Public benefit

The charity contines to fulfill its public benefit duty by hall hire, opportunities to exercise, and other community events to bring the local population together.

Finance

There was an unrealised loss on the Charity's investments during the year due to the decrease in the value of COIF funds of £5,346.

During the year the Charity's activities have been financed by its main activities as detailed previously and investment income generated from the Charity's investments and reserves.

The Charity adopts a continuous revaluation approach in relation to its investment portfolio. The village hall is included in the accounts at historical cost.

Report of the Trustees For Year Ended 31 December 2025 (CONTINUED)

STATEMENT OF TRUSTEE RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements and a statement of assets and liabilities for each financial year, which give a true and fair view of the state of the affairs of the charity and of its financial activities for that year, together with its assets and liabilities at the end of the year, and adequately distinguish any material special trust or other restricted fund of the charity.

In preparing those financial statements the trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) make judgements and estimates that are reasonable and prudent;
c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
d) prepare financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under s154 & s155 of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees report was approved on 18 Aug 26. and signed on their behalf by: The Chair

J Carnall

Jolie Carnall
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DILHORNE RECREATION CENTRE ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Centre 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements
   - to keep accounting records in accordance with section 130 of the 2011 Act
   and
   - to prepare accounts which accord with the accounting records and comply with the the accounting requirements of the 2011 Act have not been met.

2. which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kieran Lynch FCA. FCCA. CTA
Lynch Accounting Limited
2 Loring Terrace South
Newcastle-under-Lyme
Staffordshire
ST5 8AF

DATE 18 Aug 26

DILHORNE RECREATION CENTRE
BALANCE SHEET
AS AT 31 DECEMBER 2025

	NOTES	31-Dec-25 £	£	31-Dec-24 £	£
Fixed Assets					
Tangible fixed assets	2		217,022		222,414
Investments	3		106,329		111,675
			323,351		334,089
Current Assets					
Debtors	4	24,296		20,734	
Cash at bank and in hand		28,124		26,232	
		52,420		46,966	
Creditors					
Amounts falling due within one year	5	(5,089)		(3,757)	
Net Current Assets			47,331		43,209
Net Assets			370,682		377,298
Funds					
Unrestricted Funds			328,682		335,298
Restricted Funds	6		42,000		42,000
Balance at 31 December 2025			370,682		377,298

These accounts were approved by the Trustees on 18 Aug 26 and signed on their behalf by:

Jolie Carnall
Chairperson

DILHORNE RECREATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		UNRESTRICTED FUNDS 31-Dec-25	31-Dec-24
INCOMING RESOURCES	£	£	£
Voluntary Income - Donations		9,619	7,241
Activities for Generating Funds		650	-
Investment Income		3,122	3,040
Rental Income		287	430
Incoming Resources from Charitable Activities			
Function Bookings		16,392	14,176
Classes		1,050	1,330
		31,120	26,217
RESOURCES EXPENDED			
Costs of Generating Funds			
Charitable activities	556		-
	556		-
Costs of Charitable Activities			
Repairs & Maintenance	7,141		7,006
Insurance	1,240		1,177
Heat, Light & Water	7,646		7,179
Gardening	2,955		2,488
Cleaning	2,884		3,420
Sundries	-		235
Operating lease rentals	-		781
Depreciation	6,117		6,535
	27,983		28,821
Governance Costs			
Telephone	1,151		1,238
Stationery, Postage and Computing	1,470		1,403
Accountancy	680		680
Legal Fees	550		-
	3,851		3,321
TOTAL RESOURCES EXPENDED		32,390	32,142
NET INCOMING / (OUTGOING) RESOURCES		(1,270)	(5,925)
GAINS/(LOSSES) ON INVESTMENTS			
Unrealised		(5,346)	2,467
NET MOVEMENT IN FUNDS		(6,616)	(3,458)

DILHORNE RECREATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS	TOTAL
		31-Dec-25		31-Dec-24
	£	£	£	£
NET MOVEMENT IN FUNDS	-	(6,616)	(6,616)	(3,458)
BALANCE 31 DEC 24	42,000	335,298	377,298	380,756
BALANCE 31 DEC 25	42,000	328,682	370,682	377,298

1 ACCOUNTING POLICIES

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the charity's accounts.

a) Bases of Accounting

The accounts have been prepared under the historical cost convention, as adjusted for the revaluation of investments, and in accordance with the Accounting & Reporting by Charities SORP and the Charities Act 2011.

b) Depreciation

Depreciation has been calculated to write off the cost of tangible fixed assets over their estimated useful lives, as follows:

Equipment	- 20% on net book value
Fixtures & Fittings	- 20% on net book value
Playground	- 20 years straight line basis
Office Equipment	- 3 years straight line basis

No depreciation is charged on Freehold Property as it is the charity's policy to maintain such property in good condition. Costs of repairs and maintenance are charged against incomings in the period in which they are incurred.

c) Operating Leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

d) Grants Received

Grants received are recognised as incoming resources in the period in which they are received

e) Subsidiary

The charity owns 100% of the issued share capital in the company DRC Bar Limited, which carries on the trade of running the bar at the Dilhorne Recreation Centre. The charity is exempt from preparing group accounts by virtue of SORP 383b, as the gross combined income in the accounting period is less than the audit threshold under the Charities Act 2011.

f) Investments

Investments held by the charity consist of deposits held in interest earning accounts, shares held in the subsidiary and units held in the COIF Charity Funds. These are stated in the accounts as follows:

Deposits	- at amount invested
Shares in subsidiary	- at cost
COIF units	- at market value

The fluctuations in market value of the COIF units are shown in the accounts under the heading unrealised gains / (losses) on investments.

2 TANGIBLE FIXED ASSETS

AT COST	Freehold Property £	Equipment £	Fixtures & Fittings £	Playground £	Office Equipment £	Total £
As at 31 December 2024	168,964	17,746	36,502	89,654	2,374	315,240
Additions	-		435	-	291	726
Disposals	-	-	-	-	-	-
As at 31 December 2025	168,964	17,746	36,937	89,654	2,665	315,966
ACCUMULATED DEPRECIATION						
As at 31 December 2024	10,030	16,297	31,522	32,769	2,208	92,826
Charge for the year	-	408	964	4,483	263	6,118
Adjustments		(583)	583			-
Disposals	-	-	-	-	-	-
As at 31 December 2025	10,030	16,122	33,069	37,252	2,471	98,944
NET BOOK VALUE						
As at 31 December 2024	158,934	1,449	4,980	56,885	166	222,414
As at 31 December 2025	158,934	1,624	3,868	52,402	194	217,022

3 INVESTMENTS

AT COST	Bal at 31-Dec-24 £	Additions £	Redemption £	Bal at 31-Dec-25 £
COIF Charity Fund	60,728	-		60,728
Investment in subsidiary	2	-	-	2
TOTAL	60,730	-	0	60,730

AT VALUATION	BAL AT 31-Dec-24 £	Funds Invested /(Withdrawn) £	Interest £	Revaluation £	BAL AT 31-Dec-25 £
COIF Charity Fund	111,673		-	(5,346)	106,327
Investment in subsidiary	2	-	-	-	2
	111,675	0	-	(5,346)	106,329

4 DEBTORS

Amounts falling due within one year.	31-Dec-25 £	31-Dec-24 £
Trade Debtors	8,742	8,888
Amounts Due from Subsidiary Undertaking	10,332	7,905
Prepayments	5,222	3,941
	24,296	20,734

5 CREDITORS

Amounts falling due within one year.

	31-Dec-25 £	31-Dec-24 £
Trade Creditors	3,228	2,467
Other Creditors	1,141	593
Accruals	720	697
	5,089	3,757

6 RESTRICTED FUNDS

	£
As at 31 December 2024	42,000
As at 31 December 2025	42,000

The restricted fund was established when the gate house was disposed of by the charity, to provide a capital base for investment.

7 RELATED PARTY TRANSACTIONS

The charity owns 100% issued share capital in the company DRC Bar Limited, which carries on the trade of running the bar at the Dilhorne Recreation Centre. Included in debtors is an amount of £10,332 (2024 - £7,905) owing from DRC Bar Limited. The results for the year include a donation of £9,619 (2024- £7,192) made by DRC Bar Limited.

9 TRUSTEES EXPENSES

During the year the following individual expenses were claimed by charity trustees:

	31-Dec-25 £	31-Dec-24 £
Repairs & maintenance	8	201
Fundraising events	82	-
Stationary & postage	732	750
Sundries	-	243
	822	1,194
In respect of number of trustees	2	1