# Wren Hall

Report and Financial Statements

31 December 2025

Charity number: 522936

**Wren Hall**
**Report and Financial Statements**
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**Wren Hall**
**Legal and administrative information**

## Trustees

| | |
|---|---|
| Ms N Forty | Secretary |
| Mr R Forty | Bookings |
| Ms D Gumley | Events |
| Mr H B Jones * | |
| Mr R Price | Treasurer |
| Ms C Silvester | |
| Mr R J Slatem * | |
| Ms D Wood | Website |
| Mr M Wood | Chair |

* Trustee holding title to freehold land and buildings per the H M Land Registry, although transferral to the Official Custodian has taken place, see note 8.

## Address

Wren Hall
School Lane
Wroxall
Warwickshire
CV35 7NF

## Independent examiner

Dr J R Ayling BSc FCA
8 Troutbeck Avenue
Leamington Spa
Warwickshire
CV32 6NE

## Bankers

HSBC Bank PLC
34 Poplar Road
Solihull
West Midlands
B91 3AF

Shawbrook Bank Ltd
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

CCLA
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Skipton Building Society
The Bailey
Skipton
North Yorkshire
BD23 1DN

## Wren Hall
## Report of the Trustees for the year ended 31 December 2025

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8, and comply with the Charity's Constitution and applicable law.

### Structure, Governance and Management

Wren Hall is constituted under a conveyance dated 1 September 1967, amended 30 April 2014, and is registered with the Charity Commission for England and Wales.

The Trustees who have served during the year and since the year end are set out on page 1. Except as disclosed in note 2, no Trustees received remuneration from the Charity in the year ended 31 December 2025 (2024: nil). The power to appoint Trustees is vested in the current Trustees. Trustees are selected according to the skills, either professional and / or personal, they can bring to the role and must live within the parish. In choosing new Trustees, consideration is also given to ensuring a balanced Board in terms of age and gender.

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to mitigate those risks. The day to day running of the Charity is undertaken by the Trustees.

### Objectives and activities

The Wren Hall charity was established to represent all those with an interest in the local community encompassed within the catchment area defined as the communities of Beausale, Haseley, Honiley and Wroxall. By working in partnership with all relevant interest groups, voluntary organisations, statutory authorities and individuals the Board of Trustees seeks to provide for improvement in local wellbeing of an involved and valued community. The Charity has achieved these objectives via its two properties:

- Wren Hall is a meeting room located between Warwick and Knowle and is open to individuals, community groups, voluntary organisations, partnership agencies and businesses that are based in, or have an interest in the area. It acts as a focal point for village affairs bringing the local community together.
- The Parish Room is a fenced recreation ground in Honiley on the site of the old Parish Room which was demolished several years ago.

### Achievements and performance

Wren Hall continues to be a highly utilised village hall. In 2025 there was something happening on 337 days of the year. The regular hall bookings brought in an average income of about £1,000 per month. In addition there were 38 'one-off' bookings (including two wedding receptions) which brought in income of £9,700.

A total of 21 events were held in 2025, including 6 film nights and 6 lunches. In addition there were 31 Sunday Teas sessions of which 29 were for other charities.

The Wren Hall website was updated in 2025, the new version created using Squarespace. A major project to resurface the car park was started in 2025 and completed in January 2026. This was tied in with replacing some of the drains under the car park.

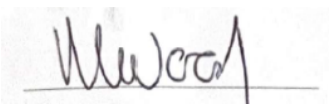
### Financial Review

During the year ended 31 December 2025 the Charity received income mainly from room hire and events. Expenditure comprised mainly the cost of heating and maintaining the principal property. The Charity reported a surplus of £7,538 (2024: £14,234) for the year.

### Reserves policy

The Charity aims to hold sufficient reserves to meet its day to day requirements. At 31 December 2025 the Charity had funds of £620,122 (2024: 612,584) of which £3,477 (2024: £3,653) were restricted.

Approved by the Trustees and signed on their behalf by:



9 September 2026

Mr M Wood - Trustee

Date

## Independent examiner's report
## To the Trustees of Wren Hall

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 4 to 12.

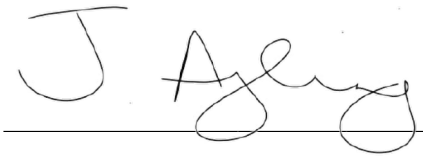
**Responsibilities and basis of report**
As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 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.



10 September 2026

**Dr J R Ayling BSc FCA**
8 Troutbeck Avenue
Leamington Spa
CV32 6NE

Date

**Wren Hall**
**Statement of Financial Activities for the year ended 31 December 2025**

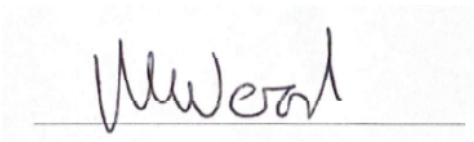
| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | | 20 | - | 20 | - |
| Charitable activities | 3 | 44,977 | 2,309 | 47,286 | 46,392 |
| Investments | | 2,344 | - | 2,344 | 3,167 |
| Other income | | 142 | - | 142 | 113 |
| Total income and endowments | | 47,483 | 2,309 | 49,792 | 49,672 |
| **Expenditure on:** | | | | | |
| Charitable activities | 4 | 39,769 | 2,485 | 42,254 | 35,154 |
| Other expenditure | | - | - | - | 284 |
| Total expenditure | | 39,769 | 2,485 | 42,254 | 35,438 |
| **Net income / (expenditure)** | | 7,714 | (176) | 7,538 | 14,234 |
| Transfers | 9 | - | - | - | - |
| **Net movement in funds** | | 7,714 | (176) | 7,538 | 14,234 |
| Total funds brought forward | 9 | 608,931 | 3,653 | 612,584 | 598,350 |
| **Total funds carried forward** | 9 | 616,645 | 3,477 | 620,122 | 612,584 |

There were no recognised gains and losses for the Charity for the current or prior periods other than those included in the statement of Financial Activities. All income and expenditure arises from continuing activities.

**Wren Hall**
**Balance Sheet as at 31 December 2025**

| | Notes | 31 Dec 2025 £ | 31 Dec 2024 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 6 | 525,661 | 517,700 |
| **Current assets** | | | |
| Debtors | 7 | 316 | 849 |
| Cash at bank and in hand | | 97,054 | 97,011 |
| | | 97,370 | 97,860 |
| **Creditors: amounts falling due within one year** | 8 | (2,909) | (2,976) |
| **Net current assets** | | 94,461 | 94,884 |
| **Total assets less current liabilities being total net assets** | | 620,122 | 612,584 |
| **Funds** | | | |
| Restricted | 9 | 3,477 | 3,653 |
| Unrestricted | 9 | 616,645 | 608,931 |
| | | 620,122 | 612,584 |

Approved by the Trustees and signed on their behalf by:



9 September 2026

Mr M Wood - Trustee

Date

**Wren Hall**
**Cashflow statement for the year ended 31 December 2025**

| | Year ended 31 Dec 2025 £ | Year ended 31 Dec 2024 £ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | 7,538 | 14,234 |
| Adjustments for: | | |
| Depreciation | 7,759 | 7,450 |
| Interest from investments | (2,344) | (3,167) |
| Decrease in debtors | 533 | 1 |
| Decrease in creditors | (67) | (7,485) |
| Net cash provided by operating activities | 13,419 | 11,033 |
| **Cash flows from investing activities** | | |
| Interest and dividends | 2,344 | 3,167 |
| Purchase of fixed assets | (15,720) | (3,367) |
| Net cash used in investing activities | (13,376) | (200) |
| **Change in cash and cash equivalents in the year** | 43 | 10,833 |
| **Cash and cash equivalents brought forward** | 97,011 | 86,178 |
| **Cash and cash equivalents carried forward** | 97,054 | 97,011 |
| **Analysis of cash and cash equivalents** | | |
| Cash in hand | 97,054 | 97,011 |

| **Analysis of changes in net debt and cash balances** | At start of year £ | Cash flows £ | At end of year £ |
|---|---|---|---|
| **Cash** | 97,011 | 43 | 97,054 |

## 1 Accounting policies

**{a}** ***Basis of preparation and assessment of going concern***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**{b}** ***Funds Structure***

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**{c}** ***Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Primary purpose trading income arises from fundraising events and trading activities to raise funds for the Charity. All such events are also to promote the local wellbeing of the community.

**{d}** ***Expenditure recognition***

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**{e}** ***Irrecoverable VAT***

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**{f}** ***Allocation of support and governance costs***

All support costs have been attributed to charitable activities. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice.

## 1 Accounting policies (continued)

**{g}** ***Fixed assets and depreciation***

Tangible fixed assets are capitalised above a threshold of £150 per asset and are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

| | |
|---|---|
| Freehold land | No depreciation |
| Freehold buildings | 1% straight line |
| Fixtures and fittings | 10% straight line |

## 2 Related party transactions and Trustees' expenses and remuneration

During the year ending 31 December 2025 payments of £161 (2024: £3,621 were made to Ms D Gumley (Trustee) for the research she performed on the Cookery Book project. £161 (2024: £3,270 of the payments made in the current year had been accrued at 31 December. With the exception of these payments to Ms D Gumley, the Trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the Trustees in the year totalled £nil (2024: £nil). There were no other related party transactions (2024: none).

Wren Hall employs no staff.

## 3 Income and endowments from charitable activities

| | Year ended 31 December 2025 | | | |
|---|---|---|---|---|
| | **Unrestricted funds** | **Restricted funds** | **Total** | **Year ended 31 Dec 2024** |
| | **£** | **£** | **£** | **£** |
| Rental income | | | | |
| Wren Hall room hire | 23,661 | - | 23,661 | 28,029 |
| Parish Room | 10 | - | 10 | - |
| | 23,671 | - | 23,671 | 28,029 |
| Grant income | - | 1,794 | 1,794 | - |
| Community project income | | | | |
| Creative Café | 996 | - | 996 | 1,046 |
| Cookery book | - | 515 | 515 | 1,840 |
| Other community projects | 577 | - | 577 | 1,368 |
| | 1,573 | 515 | 2,088 | 4,254 |
| Primary purpose trading income | | | | |
| Sunday teas | 1,983 | - | 1,983 | 1,837 |
| Other events | 17,750 | - | 17,750 | 12,272 |
| | 19,733 | - | 19,733 | 14,109 |
| | 44,977 | 2,309 | 47,286 | 46,392 |

Primary purpose trading income for the year ended 31 December 2024 was previously disclosed as income and endowments from other trading activities. However, due to the nature of the associated activities it is more accurately defined as primary purpose trading income within income and endowments from charitable activities.

## 4 Expenditure on charitable activities

| | Year ended 31 December 2025 | | | |
|---|---|---|---|---|
| | Unrestricted funds £ | Restricted funds £ | Total £ | Year ended 31 Dec 2024 £ |
| Wren Hall running costs | | | | |
| Rates | 327 | - | 327 | 142 |
| Repairs and maintenance | 9,212 | 75 | 9,287 | 3,239 |
| Catering & cleaning | 2,704 | - | 2,704 | 2,172 |
| Water | 352 | - | 352 | 529 |
| Insurance | 1,863 | - | 1,863 | 1,823 |
| Electricity and gas | 3,640 | - | 3,640 | 4,766 |
| Telephone | 497 | - | 497 | 428 |
| Bank charges | 425 | - | 425 | 284 |
| Website costs | - | - | - | 605 |
| Depreciation | 7,699 | 60 | 7,759 | 7,450 |
| | 26,719 | 135 | 26,854 | 21,438 |
| Community project costs | | | | |
| Cookery Book | - | 1,615 | 1,615 | 723 |
| Other | - | 730 | 730 | 4,170 |
| | - | 2,345 | 2,345 | 4,893 |
| Primary purpose trading costs | | | | |
| Sunday teas | 572 | - | 572 | 521 |
| Other event costs | 7,892 | 5 | 7,897 | 7,407 |
| | 8,464 | 5 | 8,469 | 7,928 |
| Other charitable activity costs | | | | |
| Charitable donation | 3,601 | - | 3,601 | - |
| Independent exam fee | 985 | - | 985 | 895 |
| | 4,586 | - | 4,586 | 895 |
| | 39,769 | 2,485 | 42,254 | 35,154 |

Primary purpose trading costs for the year ended 31 December 2024 were previously disclosed as expenditure on raising funds. However, due to the nature of the associated activities they are more accurately defined as primary purpose trading costs within expenditure on charitable activities.

## 5 Allocation of support costs

All support costs associated with charitable activities are allocated to the sole charitable activity of the Charity being to promote communal events via the provision of community meeting places. Governance costs include £985 (2024: £895) in respect of the independent examiner's fee. No other fees were payable to the independent examiner (2024: £nil).

| Support cost | Year ended 31 Dec 2025 £ | Year ended 31 Dec 2024 £ |
|---|---|---|
| Depreciation | 7,759 | 7,450 |
| Governance costs | 985 | 895 |
| | 8,744 | 8,345 |

## 6 Tangible fixed assets

| | Freehold land and buildings £ | Fixtures, fittings & equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 January 2025 | 541,091 | 68,165 | 609,256 |
| Additions | 14,039 | 1,681 | 15,720 |
| At 31 December 2025 | 555,130 | 69,846 | 624,976 |
| **Depreciation** | | | |
| At 1 January 2025 | 57,932 | 33,624 | 91,556 |
| Charge for the period | 1,086 | 6,673 | 7,759 |
| At 31 December 2025 | 59,018 | 40,297 | 99,315 |
| **Net book value** | | | |
| At 31 December 2025 | 496,112 | 29,549 | 525,661 |
| At 31 December 2024 | 483,159 | 34,541 | 517,700 |

On 7 August 2021, the title deed for the Wren Hall building (WK370327) was transferred to the Official Custodian. On 12 July 2024 the title deeds for the car park (WK417626) and the Parish Room (WK423422) were also transferred to the Official Custodian. The H M Land Registry records have not yet been updated to reflect these changes.

Included within the cost of freehold land and buildings is land at a cost of £46,500 (2024: £46,500) which has not been depreciated.

## 7 Debtors

| | 31 Dec 2025 £ | 31 Dec 2024 £ |
|---|---|---|
| Trade debtors | 136 | 849 |
| Prepayments and accrued income | 180 | - |
| | 316 | 849 |

## 8 Creditors: amounts falling due within one year

| | 31 Dec 2025 | 31 Dec 2024 |
|---|---|---|
| | £ | £ |
| Accruals and deferred income | 2,909 | 2,976 |

Hall booking deposits of £1,557 which were received in the year ended 31 December 2025, but were for events to be held in the year ended 31 December 2026, were deferred at 31 December 2025. (Hall booking deposits of £1,749 which were received in the year ended 31 December 2024, but were for events to be held in the year ended 31 December 2025, were deferred at 31 December 2024). Event income of £45 (2024: £nil) received in advance was also deferred at 31 December 2025.

| | £ |
|---|---|
| Deferred income at 1 January 2025 | 1,749 |
| Additions during the year | 1,602 |
| Amounts released to income | (1,749) |
| Deferred income at 31 December 2025 | 1,602 |

## 9 Summary of fund movements

| | Fund balance b/f | Income & endowments | Expenditure | Transfers | Fund balance c/f |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General fund | 608,931 | 46,906 | (39,769) | | 616,068 |
| Wren Hall Creative fund | - | 577 | - | - | 577 |
| | 608,931 | 47,483 | (39,769) | - | 616,645 |
| Restricted funds | | | | | |
| Defibrillator fund | 120 | - | (60) | - | 60 |
| Mr Wood Trophy fund | 120 | - | (5) | - | 115 |
| BWC fund | 3,413 | 515 | (1,690) | - | 2,238 |
| WCC Creative fund | - | 1,794 | (730) | - | 1,064 |
| | 3,653 | 2,309 | (2,485) | - | 3,477 |
| Total funds | 612,584 | 49,792 | (42,254) | - | 620,122 |

| | |
|---|---|
| Wren Hall Creative fund: | Funds received from creative activities set aside by the Trustees to fund future creative classes. |
| Defibrillator fund: | Funded by a donation from the Joint Parish Council to purchase a defibrillator for installation at the Hall. |
| Mr Wood Trophy fund: | Funded by a donation from the estate of Mr R Wood to provide a prize in his memory at the annual Autumn show. |
| BWC fund (Bakers of Wroxall Creative) | A collaborative community project to produce a cookery book combining recipes with background family stories, memories and contemporary illustrations. The profits made from the project are to be used to fund future creative events. |
| WCC Creative fund | Funded by a grant from Warwickshire County Council to promote creative activities. |

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with the restrictions.

**10 Analysis of net assets by fund**

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|---|---|---|---|
| Fixed assets | 525,601 | 60 | 525,661 |
| Current assets | 93,953 | 3,417 | 97,370 |
| Current liabilities | (2,587) | (322) | (2,909) |
| Fund balance | 616,967 | 3,477 | 620,122 |

**11 Contractual commitment**

During the year ended 31 December 2025 the Trustees entered into a contract for resurfacing the car park at Wren Hall. The full contract price was £28,078. During the year ended 31 December 2025 the Charity recognised £14,039 of this cost leaving an outstanding contracted balance of £14,039 at the year end (2024: £nil), for which no liability has been recognised in these financial statements. The works were completed in January 2026.

**12 Controlling party and ultimate controlling party**

The controlling party and ultimate controlling party of the Charity is the Board of Trustees of Wren Hall.

## Wren Hall
## Additional information

*This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.*

### 1 Net event income

| | Year ended 31 Dec 2025 £ | Year ended 31 Dec 2024 £ |
|---|---|---|
| **Events** | | |
| Quiz | 464 | 620 |
| Monday Lunch Club | 1,104 | 1,043 |
| Film Club | 1,120 | (56) |
| D-day Celebration | - | 60 |
| VE-day Celebration | 160 | - |
| Barn Dance | - | 704 |
| Autumn Show | 848 | 946 |
| Skittles | 638 | 611 |
| Beau Thai Dinner | 561 | - |
| Charity Bike Ride | 3,752 | - |
| Pumpkin / Scarecrow Competition | - | (30) |
| Christmas Wreath-Making Workshops | 129 | 231 |
| Christmas Fair | 997 | 1,186 |
| Party on the Green | 705 | - |
| **Other general event costs** | | |
| Licensing | (180) | (180) |
| Marketing | (445) | (270) |
| | 9,853 | 4,865 |

Note that some of the events were not run by Wren Hall but facilitated via the Wren Hall website and /or bank accounts: VE Day was on behalf of the Parish Council. The Charity Bike Ride was on behalf of Prostate Cancer UK. Tickets were sold through Wren Hall but all net proceeds (£3,601) were donated to Prostate Cancer UK. The wreath-making workshops were on behalf of the local churches. The tickets were bought through Wren Hall but Wren Hall only reatined £129 in respect of hall hire.

## Wren Hall
## Additional information

*This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.*

| 2 Creative funds | Fund balance b/f £ | Income & endowments £ | Expenditure £ | Fund balance c/f £ |
|---|---|---|---|---|
| **Warwickshire County Council Creative fund (restricted)** | | | | |
| Grant received | - | 1,794 | - | 1,794 |
| Chocolate workshop | - | - | (480) | (480) |
| Cookery workshop | - | - | (250) | (250) |
| | - | 1,794 | (730) | 1,064 |
| **The Bakers of Wroxall Creative fund (restricted)** | | | | |
| Balance b/f | 3,413 | - | - | 3,413 |
| Cookery book sales | - | 515 | | 515 |
| Royalty payment | - | - | (322) | (322) |
| Wrapping paper | - | - | (7) | (7) |
| Cookery book funded workshops: | | | | - |
| Skincare | - | - | (800) | (800) |
| Floral collage | - | - | (150) | (150) |
| Drawing classes | - | - | (120) | (120) |
| Textile jewellery | - | - | (216) | (216) |
| Survey Monkey | - | - | (75) | (75) |
| | 3,413 | 515 | (1,690) | 2,238 |
| **Wren Hall Creative fund (unrestricted / designated)** | | | | |
| Drawing classes | - | 150 | - | 150 |
| Skincare course | - | (15) | - | (15) |
| Chocolate workshop | - | 240 | - | 240 |
| Cookery workshop | - | 108 | - | 108 |
| Art classes | - | 24 | - | 24 |
| Floral collage workshop | - | 70 | - | 70 |
| | - | 577 | - | 577 |
| **Total Creative funds** | 3,413 | 2,886 | (2,420) | 3,879 |

The Warwickshire County Council Creative fund was established upon the receipt of a grant from Warwickshire County Council on 20 October 2025. Under the terms of this grant, the funds must be spent within 12 months of receipt. As a consequence, all qualifying costs incurred since this date have been attributed to this fund in preference to the Bakers of Wroxall fund which has no such time limit imposed on its use.

The Bakers of Wroxall Creative fund's income is in the form of book sales made under the agreement that 50% of profits would be retained by Wren Hall for the purpose of funding creative projects. All qualifying expenditure (prior to 20 October 2025) has been attributed to this fund.

Both the Warwickshire County Council Creative fund and the Bakers of Wroxall Creative fund are restricted funds.

*This information does not form part of the financial statements of Wren Hall and has not been subject to an independent examiner's review.*

**2 Creative funds (continued)**

During the year, various contributions towards creative activities have been received by the charity. As these contributions were neither in respect of a specific appeal or given with specific instructions as to their use, they do not qualify as restricted income. Consequently, this income cannot be attributed to either the Warwickshire County Council Creative fund or the Bakers of Wroxall Creative fund. However, in order to separately account for all income and expenditure relating to creative activities, the Trustees have established an unrestricted designated fund in which to recognise this additional income. This is to be known as the Wren Hall Creative fund, and because it is not restricted, may be used at the Trustees' discretion.