Churchstoke Village Hall

Annual Report

Village Hall Committee

Tuesday 17th November 2025 at 7.30pm

Chairperson's Foreword

Since stepping into the role of Chairperson in July, following Lynn Saxon's resignation, I am pleased to report that the committee has continued to thrive and deliver for our community. I am pleased to say something on behalf of Lynn as she has been so important to the hall and where it is today.

'I am sorry I can't be at the meeting as I'm having treatment tomorrow in Birmingham, but I just wanted to let you know that we have the most amazing team who have risen to the challenge and achieved so much. It makes me very proud to leave things in such capable and professional hands. Also, I wish you good luck for the year and going forward.'

Since taking on the role of Chair it has been a privilege to work alongside such a dedicated group of people, and I would like to take this opportunity to reflect on our successes over the past months.

Key Highlights

- **Hall Refurbishment**: The new fit-out of the hall has been completed successfully. This has transformed the space into a more welcoming, functional, and modern environment, ensuring it remains at the heart of village life for years to come.

- **Service Users Returning**: We are delighted to see service users back in the hall, making full use of the improved facilities. Their return is a testament to the importance of the hall as a hub for social, cultural, and community activities.

- **Pantomime Success**: A particular highlight was the pantomime, which brought joy and entertainment to so many. This event would not have been possible without the tireless efforts of Cerin, village hall committee and volunteers whose hard work and commitment ensured its success.

Acknowledgements

I would like to extend my appreciation to all committee members, volunteers, and supporters who have contributed their time and energy to the hall but especially Shane who has and continues to work tirelessly for the village hall with a smile on his face. When I say that we would not have completed the work to the village hall without him would be very truthful. Your dedication has ensured that the hall continues to serve our community with purpose. Special thanks also go to our service users, whose enthusiasm and participation remind us why this work is so valuable.

Looking Ahead

As we move forward, our focus will be on building upon these achievements, maintaining the hall to the highest standard, and exploring new opportunities to bring people together. With the continued support of this committee and our wider community, I am confident that the hall will remain a cornerstone of our village life.

Treasurer's Report

This report sets out the activities of the charity during 2024/25 and shows operating income and expenditure on a receipts and payments basis to allow comparisons with previous years. Information regarding the Meet and Eat and Communities Facilities Programme grant income and spend is provided separately.

As the value of the Community Facilities Programme grant is above £250,000, the Trustees are required to prepare full accounts on an accruals basis. A statement of Financial Activities and Balance Sheet are attached which incorporate all grant income and expenditure in compliance with the Charity Commission's reporting requirements.

For the period 1 October 2024 to 30 September 2025 there was an overall surplus on the current account of £1,413.82 (excluding Meet and Eat and Community Facilities Programme grants). A breakdown of income and expenditure is given below along with comparative figures for the previous year.

Income	**2024/25**	**2023/24**
	£	**£**
Affiliated Fees	1,923.00	3,210.50
Non-affiliated Fees	4,705.55	4,943.30
School Rent	3,809.65	3,724.00
Grants	345.00	0.00
Churchstoke CC	3,883.34	3,698.42
Fundraising	0.00	474.27
Pantomime 2025	1,780.00	0.00
Sub-total	**16,446.54**	**16,050.49**
Expenditure		
Power/Light/Heat	3,973.92	3,648.29
Repairs/Renewals	898.75	1,244.63
PPL/PRS(License)	279.12	333.10
Insurance(Buildings)	1,777.68	1,512.88
Water (Via School)	62.58	301.33

Sewage/Drainage	182.41	432.25
Caretaker/Cleaner Costs	4190.95	3,506.89
Fire Certificate	189.00	285.00
Trade waste	675.49	213.30
Sanitary bins	541.68	466.27
Internet	774.92	656.76
Bank Charges	73.61	82.70
Sundries/Other Costs	328.96	403.51
Surveys/quotes	0.00	1,400.00
Pantomime 2025	1,083.65	0.00
Sub-total	**15,032.72**	**14,486.91**
Surplus/-deficit	**1,413.82**	**1,563.58**

The following points should be noted:

- The hall was closed over the summer, resulting in an estimated loss of income of £1,900 (average monthly income up to 30 June was £650).
- Grants in the year are from Mid Counties Co-op: £95 to support Meat and Eat and £250 towards the Pantomime
- The water and sewage charges in 2023/24 relate in part to the previous financial year and should now be stabilised.
- The hourly rate paid to the Cleaner was increased from £12.50 ph to £13.75 ph from November 2024. A retainer was paid over the summer during the period that the hall was closed of £200 per month, to help manage the impact of the building works.
- Trade Waste charges were increased significantly by Powys CC from April 2025. These have been reduced to some extent by excluding glass collection as this is too infrequent.
- Powys have reissued invoices for £25 per year since 2020/21 to 2022/23 for rent but still continue to misaddress these and have not identified what they are for. They have not therefore been paid. Presumably there will be invoices for 2023/24 and 2024/25 as well, giving a total potential liability of £125.
- Costs and income relating to the Pantomime 2025 have been included in the halls accounts. The income shown above is from ticket sales to 30 September and miscellaneous income. The expenditure is on various preparations. The shows took place in November and a full account is given below for information.

Account Balances

Balances on the Charitable Bank Account (current account) and Business Money Manager Account (deposit account) at 30 September 2025 were as follows:

Accounts overview	**Current Acc**	**Deposit Acc**	**Total**
Balance brought forward	**9,960.91**	**14,337.40**	**24,298.31**
Movement within the year	49,816.10	1006.34	50,822.44

Transfers (net)	-49,986.21	49,986.21	-0.00
Balance as at 30 September 2025	**9,790.80**	**65,329.95**	**75,120.75**

Movement within the year on the **deposit account** is due to interest charges. As a result of increased interest rates and balance transfers, including the Meet and Eat and Community Facilities Programme (CFP) grants, the average monthly interest income for 2024/25 was £83.85.

Pantomime 2025

In November 2025 the hall was reserved for the performance of Cinderella, which was produced and directed by Cerin Mills, with the aid of numerous volunteers and the support of professionals, where needed.

At previous meetings the Committee agreed that the Pantomime should be self-funding as far as possible, with any balance being secured against the Hall's reserves. A potential contribution of £900 was included in the budget to cover this eventuality. Therefore it was proposed to account for the Panto within the Hall's accounts, rather than as a sperate item. However a separate memorandum account has been set up to manage the finances.

Costs and income as at 30 September are included in the balances and income and expenditure shown above.

The agreed budget has been revised during the year. The final position as at the date of this report is given below. The £900 contribution was not required. Conversely, there has been an overall contribution to Hall funds of £746.

Income	**Original budget**	**Revised Budget**	**Actual**	**Variance**
Tickets	3,600	3,300	2,998	-302
Sponsorships				0
Co-op	750	250	250	0
Roy Delves	0	1,000	1,000	0
Other sponsorships	150	500	1,404	904
Grant from Community Council	250	250	221	-29
Programme advertising	200	200	350	150
Refreshments	0	440	693	253
Programme sales	0	500	609	109
Misc income	40	40	160	160
Contribution from CRA	900	900	0	900
Meat & Eat grant remaining	208	208	208	0
Total	**6098**	**7,588**	**7,892**	**304**
Expenditure		**Budget**	**Actual**	**Variance**
Costumes	500	624	726	-10
Lighting hire and install	2,400	2,500	2,500	0
Sound hire and engineer	2,400	2,500	2,500	0
Script and score printing	60	60	105	-45

Posters and programme printing	250	126	159	-33
Photographer	200	0	0	0
Set	100	0	0	0
Props/materials	58	428	213	215
Make up	130	230	31	199
Refreshments	0	152	420	-284
Misc	0	80	491	-411
Total	**6098**	**6,700**	**7,146**	**-446**
Balance	**0**	**888**	**746**	**-142**

- All shows were sold out. Fees for online sales were deducted from the sales price, rather than being passed on to customers, and amounted to £82.10
- A contribution of £250 from Mid Counties Co-op was received on 6 March. The Association applied for a further grant in respect of 2025/26 but this was not allowed due to the previous award being within 12 months.
- Following a meeting with Roy Delves an offer was made of a contribution of £1,000 from Montgomery Waters, plus up to a further £2,000 matched against other funding raised as part of the project. A grant of £1,404 was received.
- The original budgets for a photographer and set design were not required due to voluntary contributions. These budgets were transferred to other lines.
- A Sumup account was set up to enable card purchases of programmes and refreshments. The set-up fee of £25.00 has not been charged to the pantomime as the device can be used for future events. For information, £192.50 was charged to cards and £3.22 was deducted from this for fees.

Meet and Eat

During 2023/24, the Association received a grant of £16,360 from the National Lottery - Awards for All fund. The grant was paid into the Business Money Manager account and matched with £8,640 of reserve funds to make a budget of £25,000 for works and equipment to support the Meet and Eat scheme. The Hall funds were treated as contingencies.

All spend was completed by 31 March 2025 in line with the grant scheme requirements. The final position was reported at the Committee meeting of 2 May 2025.

Total net spend on the scheme was £24,005.18, giving a remaining balance of £994.82. Of this, £208 was attributable to the grant funded lines and the remaining £786.82 was retained in balances. The end of grant report requested that the £208 be retained as a contribution to the Panto budget, as proposed to the Committee's meeting of 7 February. The end of grant report was approved by the National Lottery Community Fund on 19 March and the use of the balance of grant confirmed. This is included in the account above.

Community Facilities Programme

In November 2024, the Association was awarded a grant of £229,951 by the Welsh Assembly Government under its Community Facilities Programme for refurbishment of the hall. This was subsequently increased to £252,996 following a further submission. The first grant payment of £126,498 was made on 25 April. The second and final instalment was received on 11 July and transferred to the BMM Account.

The works were undertaken during July and October 2025 and are now complete with the exception of some external paint work which is budgeted. The budget and spend to date position as at the financial year end are set out overleaf. As at 30 September, spend against the grant was £201,323, leaving a balance of £51,673, which is included in the balance on the Deposit account. As at year end, the Hall's contribution from balances was £1,696, with further estimated commitments of £3,226.

Workstream	Improvements	Final Price	Variations			Revised budget	Actual	Balance
		£	£	£	£	£	£	£
			1	2	3			
1	Installation of boiler	82,601	3,036	3,652	1,173	90,462	76,129	14,334
1	Heating controls							
2	Solar Panels	21,129				21,129	21,129	0
2	Batteries							
2	LED lighting and insulation	11,139				11,139	11,139	0
3	Floor modernisation	6,024	4,260			10,284		10,284
3	Badminton carpet (optional)	-				-		-
4	Doors and Windows	29,666	786			30,452	27,206	3,246
4	Automatic doors	21,418				21,418	19,411	2,007
4	New Fire doors	10,418				10,418	9,442	976
4	Wiring	2,106				2,106	2,106	0
5	Local architect/designer	-				-	-	-
5	Toilet and shower refurbishment	71,894	1,549	11,782	11,968	97,193	60,699	36,494
6	Destratification fans	5,088				5,088	5,088	-
6	Ceiling tile replacement	3,456				3,456	0	3,456
6	Acoustic baffles	-				-	-	-
6	Window blinds	780	462			1,242	1,242	-
7	Making good - hall	6,000	291	392	2,609	6,000	1,696	4,304
7	Making good - toilets and showers	5,996	430	1,043		5,996	0	5,996
	10% contingency	27,772	- 10,093	- 15,434	-13,141	- 10,896		- 10,896
	Total	**305,488**				**305,488**	235,287	70,201
	Grant approved	252,996				252,996	201,323	51,673
	Match funding	52,493				52,493	33,964	18,529
	Total	**305,489**				**305,489**	**235,287**	**70,202**

Secretary's Report

The Committee of Trustees is committed to operating and maintaining Churchstoke Village Hall in accordance with the law and the requirements of the Charity Commission for the benefit of the residents of Churchstoke and its environs. The Trustees are the custodians of Churchstoke Village Hall under a conveyance and trust Deed of 31 January 1955 and are constituted under order of the Charity Commission dated 2 September 1992.

In undertaking its charitable aims, the Committee of Trustees has had regard to the Charity Commission's guidance on public benefit.

Governance arrangements

During 2024/25 the following changes were made to the governance arrangements of the Committee:

- Financial arrangements were updated to include use of a debit card to enable payments above the approved daily BACS payment limit of £500. Approved 15 November 2024.
- Claire White was appointed to Committee of Trustees. Approved 15 November 2024.
- Cerin Mills was co-opted to the Committee of Trustees. Approved 7 February 2025.
- Lynn Saxon resigned as Chair of the Committee of Trustees and Rachel Jones was elected as Chair. Claire White and Cerin Mills were appointed as joint vice-chairs. Stephanie Daniel was appointed to the Committee of Trustees. All approved 15 July 2025.

Election of Trustees / Management Committee

All residents of Churchstoke and its environs are entitled to apply for election to the Committee of Trustees and attend meetings. The activities of the Committee are reported at the Annual General Meeting held after the end of the Charity's financial year ending 30 September. Members are elected annually but may stand for re-election if they wish. There is no office period limit. The following are Trustees of the Committee:

Chair:	Rachel Jones
Vice Chairs:	Claire White and Cerin Mills
Secretary:	Mary White

Treasurer: Shane Flynn
Trustees: Brian Davies
Stephanie Daniel
Community Council Representative: Carole Smith

Group Representatives

Representatives of all regular user groups are entitled to join meetings of the committee and contribute to decision making. Attendees during 2024/25 were
Wyn Newey (Snooker Club)
Brian Davies (Bowling Club)
Stephanie Daniel (WI and Over 60s)
Di Somers (Badminton Club)
Ali Clark (Tea & Tots).

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature……**…….**

Full name……Rachel Jones……

Position…….Chairperson……..

Date……1 September 2026……..

Statement of Accounts

for the period 1 October 2024 to 30 September 2025

Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Incoming resources (Note 3)	F01	F02	F03	F04	F05
Income and endowments from:					
Donations and legacies	257,224	-	-	257,224	20,058
Charitable activities	11,902	-	-	11,902	12,670
Other trading activities	-	-	-	-	-
Investments	1,006	-		1,006	387
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	270,132	-	-	270,132	33,115
Resources expended (Note 6)					
Expenditure on:					
Raising funds	224,808	-	-	224,808	22,028
Charitable activities	13,145	-	-	13,145	13,367
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	237,953	-	-	237,953	35,395
Net income/(expenditure) before investment gains/(losses)	32,179	-	-	32,179	- 2,280
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	32,179	-	-	32,179	- 2,280
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	77,363	-	-	77,363	
Other gains/(losses)	-	-	-	-	-
Net movement in funds	109,542	-	-	109,542	- 2,280
Reconciliation of funds:					
Total funds brought forward	1,211,936	-	-	1,211,936	1,214,216
Total funds carried forward	1,321,478	-	-	1,321,478	1,211,936

Notes

For notes to the accounts see accounting template 'CRA final accounts 2024/25'

Balance sheet

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	1,265,419	-	-	1,265,419	1,188,056
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		1,265,419	-	-	1,265,419	1,188,056
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	-	-	-	-	318
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	75,121	-	-	75,121	24,298
Total current assets		75,121	-	-	75,121	24,616
Creditors: amounts falling due within one year	(Note 20)	19,062	-	-	19,062	736
Net current assets/(liabilities)		56,059	-	-	56,059	23,880
Total assets less current liabilities		1,321,478	-	-	1,321,478	1,211,936
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		1,321,478	-	-	1,321,478	1,211,936
Funds of the Charity						
Endowment funds	(Note 27)				-	
Restricted income funds	(Note 27)		-		-	-
Unrestricted funds		1,321,478		-	1,321,478	1,211,936
Revaluation reserve					-	
Fair value reserve					-	
Total funds		1,321,478	-	-	1,321,478	1,211,936

Notes

For notes to the accounts see accounting template 'CRA final accounts 2024/25'

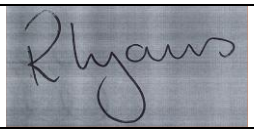
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Name	Date of approval
Rachel Jones	
	1 September 2026

Signature of director authenticating accounts being sent to Companies House

Name	Date
Shane Flynn	
	1 September 2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Churchstoke Village Hall			Charity No (if any)	524403	
Annual accounts for the period					
1-Oct-24		To	30-Sep-25		

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	257,224	-	-	257,224	20,058
Charitable activities	S02	11,902	-	-	11,902	12,670
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,006	-		1,006	387
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	270,132	-	-	270,132	33,115
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	224,808	-	-	224,808	22,028
Charitable activities	S09	13,145	-	-	13,145	13,367
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	237,953	-	-	237,953	35,395
Net income/(expenditure) before investment gains/(losses)	S13	32,179	-	-	32,179	- 2,280
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	32,179	-	-	32,179	- 2,280
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	77,363	-	-	77,363	
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	109,542	-	-	109,542	- 2,280
Reconciliation of funds:						
Total funds brought forward	S21	1,211,936	-	-	1,211,936	1,214,216
Total funds carried forward	S22	1,321,478	-	-	1,321,478	1,211,936

Churchstoke Village Hall		Charity No	524403
		Company No	
Annual accounts for the period	1-Oct-24		30-Sep-25

Section B Balance sheet

	Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	1,265,419	-	-	1,265,419	1,188,056
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	1,265,419	-	-	1,265,419	1,188,056
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	318
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	75,121	-	-	75,121	24,298
Total current assets	B10	75,121	-	-	75,121	24,616
Creditors: amounts falling due within one year (Note 20)	B11	19,062	-	-	19,062	736
Net current assets/(liabilities)	B12	56,059	-	-	56,059	23,880
Total assets less current liabilities	B13	1,321,478	-	-	1,321,478	1,211,936
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	1,321,478	-	-	1,321,478	1,211,936
Funds of the Charity						
Endowment funds (Note 27)	B17				-	
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	1,321,478		-	1,321,478	1,211,936
Revaluation reserve	B20				-	
Fair value reserve	B21				-	
Total funds	B22	1,321,478	-	-	1,321,478	1,211,936

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Signature	Date of approval dd/mm/yyyy
		9/1/2026
	Rachel Jones	**Print name**

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	9/1/2026
Shane Flynn	**Print name**

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {2.2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not applicable**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
		Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
			✓	
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
		Yes	No	N/a

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
		Yes	No	N/a
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
		Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	**Tangible Fixed Assets are valued at the insurance valuation.**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	345	-	-	345	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	256,879	-	-	256,879	20,058
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	257,224	-	-	257,224	20,058
Charitable activities:		11,902	-	-	11,902	12,670
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	11,902	-	-	11,902	12,670
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	1,006	-	-	1,006	387
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,006	-	-	1,006	387
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		270,132	-	-	270,132	33,115

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Community Facilities Grant	252,996
Government grant 2	Churchstoke Community Council	3,883
Government grant 3		-
Other		-
	Total	256,879

	Description	Last year £
Government grant 1	Churchstoke Community Council	3,698
Government grant 2		-
Government grant 3		-
Other		-
	Total	3,698

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	The Community Facilities Grant was provided for capital works specified in the grant application. As at the financial year end, £51,673 remained which was expected to be spent on the required works by 31 March 2026.	None

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	The Chairty benefited from the installation of s	None

Section C Notes to the accounts (cont)

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	32,268	-
Other	-	-
	32,268	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donation of solar panels, battery and lighting improvements by Powys County Council are valued at cost. These were provided at no cost to the charity and had an advised value of £32,368	
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	1,105	-	-	1,105	200			200
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	223,703	-	-	223,703	21,828	-	-	21,828
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	224,808	-	-	224,808	22,028	-	-	22,028
Expenditure on charitable activities:								
	13,145	-	-	13,145	13,367	-	-	13,367
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	13,145	-	-	13,145	13,367	-	-	13,367
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	237,953	-	-	237,953	35,395	-	-	35,395

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	237,953	-	-	237,953	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	237,953	-	-	237,953	-	-	-	-

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year	Last year
	£	£
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
This year	
Last year	

Please state the legal authority or reason for making the payment	
This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year	Last year
	£	£
	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments		

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	1,116,877	-	71,179	1,188,056
Additions	-	-	-	18,063	18,063
Revaluations	-	59,300	-	-	59,300
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	1,176,177	-	89,242	1,265,419

14.2 Depreciation and impairments

****Basis**	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	1,116,877	-	71,179	1,188,056
Net book value at the end of the year	-	1,176,177	-	89,242	1,265,419

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	**Last year**
	£	**£**
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	58,197	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	-	318.0
Other debtors	-	318.0
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	19,062	736	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	19,062	736	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Section C Notes to the accounts (cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Since 2020/21 the charity has received invoices from Powys County Council for which the nature of the debt has not been made clear and are therefore disputed.	*£125*

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Since 2020/21 the charity has received invoices from Powys County Council for which the nature of the debt has not been made clear and are therefore disputed.	*£100*

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		

Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	75,121	24,298
Other	-	-
Total	75,121	24,298

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	There are minmal credit risks as all individual debtors are de minimis. The Charity has cash holdings equivalent to six months income and is expected to break even on an annual basis. The Charity has no investmenst other than cash which is held in a primary bank.	There are minmal credit risks as all individual debtors are de minimis. The Charity has cash holdings equivalent to six months income and is expected to break even on an annual basis. The Charity has no investmenst other than cash which is held in a primary bank.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None	None

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event	None	None
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Business Money Manager Acct.	UR	To hold cash balances	14,337	1,006	-	49,986	-	65,329
Current Account	UR	To deliver the charity's operations	9,961	269,443	- 219,626	- 49,986	-	9,792
Asset valuations	UR	To deliver the charity's operations	1,188,056	-	-	-	77,363	1,265,419
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	- 418	- 318	- 18,326	-	-	- 19,062
		Total Funds	1,211,936	270,131	- 237,952	-	77,363	1,321,478

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**1**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**1**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name: Churchstoke Village Hall

On accounts for the year ended	30 September 2025	**Charity no (if any)**	524403

Set out on pages

11-14 of the Annual Report 2024/25

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2025.

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 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.

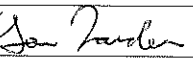
Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:		**Date:**	19/08/2026
Name:	Thomas Landers		
Relevant professional qualification(s) or body (if any):	FCA		

Address:	Cross Chambers, 9 High Street, Newtown, Powys, SY16 2NY

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	N/A