

# **Walford Village Hall**

**(Charity Name Robert Pashley Memorial Hall, Walford)**

Registered Charity: 520991



## **Financial Statements**

**For the Year Ended 30<sup>th</sup> September 2025**

Elizabeth Eyre Limited  
Chartered Accountant  
Bank Street Business Centre  
6 Bank Street, Malvern  
Worcestershire  
WR14 2JN



**Walford Village Hall**

**Financial Statements**  
For the Year Ended 30<sup>th</sup> September 2025

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## **Walford Village Hall**

### **Financial Statements**

For the Year Ended 30<sup>th</sup> September 2025

#### **Administrative & Legal information**

**Charity Name:** Robert Pashley Memorial Hall, Walford  
Known as Walford Village Hall

**Charity Registration Number:** 520991

**Registered Address:** Robert Pashley Memorial Hall  
Walford, Ross-On-Wye  
Herefordshire HR9 5QS

**Trustees:** Timothy Pople (Chairperson)  
Patricia Anne Pople (Treasurer)  
Christopher Hatton (Secretary) (Resigned 28<sup>th</sup> October 2024)  
Sarah Verney (Secretary)(Appointed 6<sup>th</sup> February 2025)  
Christopher Phillipson  
Anthony Jones  
Lois Wilson  
Wendy Holton  
Virginia Morgan

**Examiner of Accounts:** Elizabeth Eyre FCA  
Elizabeth Eyre Limited  
Bank Street Business Centre  
6 Bank Street, Malvern  
Worcestershire  
WR14 2JN

**Banker** Lloyds Bank PLC  
Hereford Branch

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**Independent Examiner's Report to the Trustees of Walford Village Hall.**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30<sup>th</sup> September 2025 set out on pages 4 to 11.

**Responsibilities and basis of the 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 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**

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.

*Elizabeth Eyre .*

Elizabeth Eyre FCA  
Elizabeth Eyre Limited  
Chartered Accountant  
Bank Street Business Centre  
6 Bank Street, Malvern  
Worcestershire  
WR14 2JN

Dated: 28<sup>th</sup> November 2025

# Walford Village Hall

## Trustees Report and Financial Statements

### For the Year Ended 30<sup>th</sup> September 2025

#### Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Donations and grants	2	95	24,259	24,354	310
Fundraising	2	2,572	-	2,572	3,120
Bookings	2	14,297	-	14,297	13,267
Investment income		1,314	-	1,314	1,462
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		18,278	24,259	42,537	18,159
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Fundraising activities	3	823	-	823	463
Charitable activities	3	16,229	24,259	40,488	13,394
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		17,052	24,259	41,311	13,857
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>		1,226	-	1,226	4,302
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Transfers</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 1 October 2024</b>		266,597	-	266,597	262,295
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 30 September 2025</b>		267,823	-	267,823	266,597
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

There were no restricted funds during the previous accounting period. There is therefore no analysis of this on the SOFA as reported.

The notes on pages 6 to 11 form part of the accounts.

# Walford Village Hall

## Trustees Report and Financial Statements

### For the Year Ended 30<sup>th</sup> September 2025

#### Balance Sheet

	Notes	30.09.25 Total Funds £	30.09.24 Total Funds £
<b>Fixed assets</b>			
Tangible assets	4	213,896	215,733
<b>Current assets</b>			
Debtors	6	856	453
Cash at bank and at hand		53,671	50,911
<b>Creditors</b>			
Amounts falling due within one year	7	<u>(600)</u>	<u>(500)</u>
<b>Net current assets</b>		<b><u>53,927</u></b>	<b><u>50,864</u></b>
<b>Net assets</b>		<b><u>267,823</u></b>	<b><u>266,597</u></b>
 <b>Charity funds</b>	 9		
Unrestricted Funds		267,823	266,597
Restricted Funds		<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<b><u>267,823</u></b>	<b><u>266,597</u></b>

The financial statements were approved by the Board of Trustees on 28<sup>th</sup> November 2025 and were signed on its behalf by:

.....  
Timothy Pople – Trustee

The notes on pages 6 to 11 form part of the accounts.

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**Financial Statements**  
For the Year Ended 30<sup>th</sup> September 2025

**Notes to the Financial Statements**

**1. ACCOUNTING POLICIES**

**Basis of preparation and assessment of going concern**

The financial statements have been prepared on a going concern basis 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) (effective 1 January 2019) – (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity meets the definition of a public benefit entity under FRS 102.

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

**Change in basis of accounting or to previous accounts**

There has been no material change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement in accordance with Charities SORP (FRS 102) Bulletin 1.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Resources Expended**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on fundraising activities
- Expenditure on charitable activities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

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**Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities.

**Tangible fixed assets**

Tangible fixed asset are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment                      25% straight line

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Taxation**

The Charity is exempt from corporation tax on its charitable activities in accordance with section 505 of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



# Walford Village Hall

## Financial Statements

For the Year Ended 30<sup>th</sup> September 2025

### 2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Donations</b>				
Lottery Grant	-	20,000	20,000	-
Worcestershire CC Grant	-	4,259	4,259	-
Other Donations	95	-	95	310
	<u>95</u>	<u>24,259</u>	<u>24,354</u>	<u>310</u>

### INCOME FROM FUNDRAISING

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Family Fun Day	2,131	-	2,131	2,256
Christmas Fair	441	-	441	475
Quiz Night	-	-	-	389
Other	-	-	-	-
	<u>2,572</u>	<u>-</u>	<u>2,572</u>	<u>3,120</u>

### INCOME FROM BOOKINGS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
One Off Bookings	3,171	-	3,171	4,537
Regular Bookings	11,126	-	11,126	8,730
	<u>14,297</u>	<u>-</u>	<u>14,297</u>	<u>13,267</u>

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**3. EXPENDITURE ON FUNDRAISING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fundraising Expenses	<u>823</u>	<u>-</u>	<u>823</u>	<u>463</u>
	<u><b>823</b></u>	<u><b>-</b></u>	<u><b>823</b></u>	<u><b>463</b></u>

**EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Support costs</b>				
Professional Fees	119	-	119	119
Advertising & Entertainment	311	-	311	251
Bank Fees	34	-	34	-
Cleaning	2,362	-	2,362	1,795
Computers/Broadband	700	-	700	663
Data Protection	47	-	47	35
Depreciation	6,034	-	6,034	3,805
Solar Panels (Grant)	-	4,259	4,259	-
Donations	-	-	-	65
Light & heat	1,429	-	1,429	2,753
Fire Services	410	-	410	391
General Expenses	110	-	110	308
General Office Costs	-	-	-	106
Health & Safety	113	-	113	950
Maintenance	2,665	20,000	22,665	169
Mowing & Window Cleaning	880	-	880	1,063
Property Insurance	900	-	900	816
Water Rates	115	-	115	105
	<u>16,229</u>	<u>24,259</u>	<u>40,488</u>	<u>13,394</u>
<b>Total costs</b>	<u><b>17,052</b></u>	<u><b>24,259</b></u>	<u><b>41,311</b></u>	<u><b>13,857</b></u>

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**4. TANGIBLE FIXED ASSETS**

	Buildings £	Equip- ment £	Total £
<b>Cost</b>			
At 1 October 2024	200,000	42,916	242,916
Additions (net of grants)	<u>-</u>	<u>4,197</u>	<u>4,197</u>
At 30 September 2025	<u>200,000</u>	<u>47,113</u>	<u>247,113</u>
<b>Depreciation</b>			
At 1 October 2024	-	27,183	27,183
Charge for the period	<u>-</u>	<u>6,034</u>	<u>6,034</u>
At 30 September 2025	<u>-</u>	<u>33,217</u>	<u>33,217</u>
<b>Net Book Value</b>			
At 30 September 2025	<u>200,000</u>	<u>13,896</u>	<u>213,896</u>
At 30 September 2024	<u>200,000</u>	<u>15,733</u>	<u>215,733</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

No trustees have received remuneration and benefits during the Year ended 30 September 2025 (2023 £nil).

**6. DEBTORS**

	2025 £	2024 £
Bookings	<u>856</u>	<u>453</u>
	<u>856</u>	<u>453</u>

**7. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Deposits in Advance	<u>600</u>	<u>500</u>
	<u>600</u>	<u>500</u>

**8. RELATED PARTY TRANSACTIONS**

There have been no related party transactions during the year.

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**9. MOVEMENT IN FUNDS**

	At 01.10.24 £	Net Movement In Funds £	At 30.09.25 £
<b>Unrestricted Fund</b>			
General Funds	266,597	1,226	267,823
<b>Restricted Funds</b>			
Restricted Funds – all funds	— -	— -	— -
<b>Total Funds</b>	<b><u>266,597</u></b>	<b><u>1,226</u></b>	<b><u>267,823</u></b>

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

	Incoming Resources £	Resources Expended £	Transfers £	Movement in Funds £
<b>Unrestricted Funds</b>				
General Fund	18,278	(17,052)	-	1,226
<b>Restricted Funds</b>				
National Lottery	20,000	(20,000)	-	-
WCC Grant	<u>4,259</u>	<u>(4,259)</u>	— -	— -
<b>Total Funds</b>	<b><u>42,537</u></b>	<b><u>(41,311)</u></b>	<b><u>-</u></b>	<b><u>1,226</u></b>

There were no remaining funds designated as Restricted Funds (2024 £nil).

The restricted income received from The National Lottery Community Fund relates to funding for the roof repairs. Total expenditure for the roof repairs amounted to £21,960, the remainder being funded from unrestricted income.

The restricted income received from Worcestershire County Council relates to funding towards the Solar Panels. The total expenditure for the solar panels amounted to £8,229, the remainder being funded from unrestricted income as additions to equipment. The hall will benefit from reduced utility bills in future years, which will offset the additional depreciation costs.