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

Registered Charity: 520991



Financial Statements
For the Year Ended 30th September 2026

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 30th September 2026

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Walford Village Hall

Financial Statements
For the Year Ended 30th September 2026

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) Sarah Verney (Secretary) 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

Walford Village Hall
Financial Statements
For the Year Ended 30th September 2026

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 30th September 2026 set out on pages 4 to 11.

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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: 27th November 2026

Walford Village Hall

Trustees Report and Financial Statements
For the Year Ended 30th September 2026

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income from:					
Donations and grants	2	20	-	20	24,354
Fundraising	2	459	-	459	2,572
Bookings	2	18,922	-	18,922	14,297
Investment income		844	-	844	1,314
Total Income		20,245	-	20,245	42,537
Expenditure on:					
Fundraising activities	3	140	-	140	823
Charitable activities	3	14,556	-	14,556	40,488
Total expenditure		14,696	-	14,696	41,311
Net income/(expenditure)		5,549	-	5,549	1,226
Transfers		-	-	-	-
Fund balances at 1 October 2025		267,823	-	267,823	266,597
Fund balances at 30 September 2026		273,372	-	273,372	267,823

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 30th September 2026

Balance Sheet

	Notes	2026 Total Funds £	2025 Total Funds £
Fixed assets			
Tangible assets	4	209,599	213,896
Current assets			
Debtors	6	898	856
Cash at bank and at hand		63,475	53,671
Creditors			
Amounts falling due within one year	7	(600)	(600)
Net current assets		**63,773**	**53,927**
Net assets		**273,372**	**267,823**
Charity funds	9		
Unrestricted Funds		273,372	267,823
Restricted Funds		-	-
Total charity funds		**273,372**	**267,823**

The financial statements were approved by the Board of Trustees on 27th November 2026 and were signed on its behalf by:

……

Timothy Pople – Trustee

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

Walford Village Hall

Financial Statements
For the Year Ended 30th September 2026

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

Walford Village Hall

Financial Statements
For the Year Ended 30th September 2026

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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 30th September 2026

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Donations				
Lottery Grant	-	-	-	20,000
Worcestershire CC Grant	-	-	-	4,259
Other Donations	20	-	20	95
	20	**-**	**20**	**24,354**

INCOME FROM FUNDRAISING

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Family Fun Day	-	-	-	2,131
Christmas Fair	459	-	459	441
Other	-	-	-	-
	459	**-**	**459**	**2,572**

INCOME FROM BOOKINGS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
One Off Bookings	6,539	-	6,539	3,171
Regular Bookings	12,383	-	12,383	11,126
	18,922	**-**	**18,922**	**14,297**

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3. EXPENDITURE ON FUNDRAISING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Fundraising Expenses	140	-	140	823
	140	**-**	**140**	**823**

EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Support costs	£	£	£	£
Professional Fees	140	-	140	119
Advertising & Entertainment	393	-	393	311
Bad Debt Expense	288		288	-
Bank Fees	50	-	50	34
Cleaning	2,526		2,526	2,362
Computers/Broadband	717	-	717	700
Data Protection	47	-	47	47
Depreciation	5,347	-	5,347	6,034
Solar Panels (Grant)	-	-	-	4,259
Electricity	464	-	464	722
Fire Services	535	-	535	410
General Expenses	122	-	122	110
Heating Oil	915	-	915	707
Health & Safety	235	-	235	113
Maintenance	873	-	873	22,665
Mowing & Window Cleaning	820	-	820	880
Property Insurance	937	-	937	900
Water Rates	147	-	147	115
	14,556	-	14,556	40,488
Total costs	**14,696**	**=**	**14,696**	**41,311**

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4. TANGIBLE FIXED ASSETS

	Buildings	Equip-ment	Total
	£	£	£
Cost			
At 1 October 2025	200,000	47,113	247,113
Additions (net of grants)	-	1,050	1,050
At 30 September 2026	200,000	48,163	248,163
Depreciation			
At 1 October 2025	-	33,217	33,217
Charge for the period	-	5,347	5,347
At 30 September 2026	-	38,564	38,564
Net Book Value			
At 30 September 2026	200,000	9,599	209,599
At 30 September 2025	200,000	13,896	213,896

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees have received remuneration and benefits during the Year ended 30 September 2026 (2025 £nil).

6. DEBTORS

	2026	2025
	£	£
Bookings	898	856
	898	856

7. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Deposits in Advance	600	600
	600	600

8. RELATED PARTY TRANSACTIONS

There have been no related party transactions during the year.

Walford Village Hall

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9. MOVEMENT IN FUNDS

	At 01.10.25 £	Net Movement In Funds £	At 30.09.26 £
Unrestricted Fund			
General Funds	267,823	5,549	273,372
Restricted Funds			
Restricted Funds – all funds	-	-	-
Total Funds	**267,823**	**5,549**	**273,372**

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

	Incoming Resources £	Resources Expended £	Transfers £	Movement in Funds £
Unrestricted Funds				
General Fund	20,245	(14,696)	-	5,549
Restricted Funds				
Restricted Funds	-	-	-	-
Total Funds	**20,245**	**(14,696)**	**-**	**5,549**

There were no funds designated as Restricted Funds (2025 £nil).