

Balance sheet as at 31st May 2025

| | | <u>2025</u> | Reinstated <u>2024</u> |
|--|-------|----------------|---------------------------|
| | Notes | £ | £ |
| <u>Fixed assets</u> | | | |
| Tangible fixed assets - Cost of Building | 7 | 133,250 | 134,875 |
| Tangible fixed assets (Building Improvements) | 7 | 133,460 | 137,240 |
| Total fixed assets | | 266,710 | 272,115 |
| <u>Current assets</u> | | | |
| Debtors | 8 | 2,763 | |
| Cash at bank and in hand | | 61,527 | 41,621 |
| | | 64,290 | 41,621 |
| Creditors: amounts falling due within one year | 9 | (1328) | (850) |
| <u>Net current assets</u> | | 62,962 | 40,771 |
| <u>Total net assets</u> | | 329,672 | 312,886 |
| Funds | | | |
| | 10 | | |
| Restricted | | - | |
| Unrestricted | | 329,672 | 312,886 |
| <u>Total funds</u> | | 329,672 | 312,886 |

The company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006.

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

Approved by the trustees

Chairman:



Date:

30th September 2025

Notes to the Accounts

1.1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year. 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.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income from charitable activities is accounted for when earned.
- Investment income is included when receivable.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £400 are not capitalised. Depreciation is provided at rates calculated to write off the cost of the asset over its expected useful life, which in all cases is estimated at 4 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors. Building improvements are depreciated at a rate of 2% per annum and other fixed assets are depreciated as 25% reducing balance. Cost of original building is depreciated at a

rate of 1% per annum. 2% being the usual building depreciation figure, though assume half of this will be land which is not liable for depreciation. Any additional building improvements are depreciated at 2%.

(f) Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(g) Going concern

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

1.2 Material prior year errors. Material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

a) Cost of building

The cost of the building has never been introduced into the accounts therefore it has been reinstated in 2024, with a 1% depreciation since cost of £162500 over a period of 17 years. The charity owns a building as a functional asset therefore the value of the building is not stated, only the amount which it was purchased for. The charity then made improvements after purchase for the cost of £150,000 which is seen in building improvements and depreciated at 2% annually.

b) Building improvements

The prior year showed building improvements which were accounted for as an expense item not a tangible asset. This has been reinstated in the accounts as a closing balance and had not depreciated during the prior year but have been clarified on the SoFA, balance sheet and notes below.

2a. Income from raising funds

| | General | Restricted | 2025 | 2024 |
|-------------------------|----------------|-------------------|--------------|--------------|
| | £ | £ | Total | Total |
| | | | £ | £ |
| Donations (Repair café) | 982 | | 982 | 896 |
| Gift Aid tax recovered | 351 | | 351 | 290 |
| Fundraising | - | - | - | |
| Grants | - | - | - | |
| | <u>1,333</u> | <u>-</u> | <u>1,333</u> | <u>1,186</u> |

2b. Income from charitable activities

| | General | Restricted | 2025 | 2024 |
|---------------------------|----------------|-------------------|---------------|---------------|
| | £ | £ | Total | Total |
| | | | £ | £ |
| Rental income other | 27,031 | | 27,031 | 26,765 |
| Rusthall Community Cinema | 2,304 | - | 2,304 | 2,368 |
| | <u>29,335</u> | <u>-</u> | <u>29,335</u> | <u>29,133</u> |

2c. Other Income

| | General | Restricted | 2025 | 2024 |
|------------------------|----------------|-------------------|--------------|--------------|
| | £ | £ | Total | Total |
| | | | £ | £ |
| Interest Income | 1502 | | 1502 | 1613 |
| | <u>1502</u> | <u>0</u> | <u>1502</u> | <u>1613</u> |

3a. Expenditure on raising funds

| | General | Restricted | 2025 | REINSTATED |
|-------------------------------|----------------|-------------------|--------------|--------------|
| | £ | £ | Total | 2024 |
| | | | £ | Total |
| | | | £ | £ |
| Advertising/Fundraising costs | | | | |
| | <u>0</u> | <u>-</u> | <u>0</u> | <u>0</u> |

3b. Expenditure on charitable activities

| | General | Restricted | 2025 | REINSTATED |
|--------------------------|-------------|------------|-------------|-------------|
| | £ | £ | Total | 2024 |
| | | | £ | Total |
| | | | | £ |
| Utilities & Misc. | 2839 | | 2839 | 3305 |
| Repairs and Maintenance | 4407 | | 4407 | 3362 |
| Insurance | 864 | | 864 | 897 |
| Small items of Equipment | 422 | | 422 | 681 |
| Office expenses | 101 | | 101 | 234 |
| Legal Expenses | 359 | | 359 | 0 |
| Accounting fees | 985 | | 185 | 100 |
| | <u>9977</u> | - | <u>9177</u> | <u>8579</u> |

4. Net Income/expenditure for the year

| | 2025 | REINSTATED |
|--------------------------------|--------------|--------------|
| | Total | 2024 |
| | £ | £ |
| This is stated after charging: | | |
| Depreciation | <u>5,405</u> | <u>5,405</u> |
| | <u>5,405</u> | <u>5,405</u> |

Trustee Remuneration and Related Party Transactions

During the year, no trustee received any remuneration nor any reimbursement of expenses (2024: £nil)

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

No donations made by trustees during the year, (2024 £Nil)

6. Taxation

As a charity, Sunnyside Hall, Rusthall is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. Tangible Fixed Assets**2025**

| | Land and Buildings | Building Improvements | Furniture & Equipment | Total |
|---------------------------------|-------------------------------|----------------------------------|--|----------------|
| | | £ | £ | £ |
| Cost | | | | |
| At 1 June 2024 REINSTATED | 162500 | 189020 | | 351520 |
| Additions | | | - | 0 |
| At 30 May 2025 | <u>162500</u> | <u>189020</u> | <u>-</u> | <u>351520</u> |
| Accumulated Depreciation | | | | |
| At 1 June 2024 REINSTATED | 27625 | 51780 | | 79,405 |
| Charge for the year | <u>1625</u> | <u>3780</u> | | <u>5,405</u> |
| At 30th May 2025 | <u>29250</u> | <u>55560</u> | | <u>84,810</u> |
| Net book value | | | | |
| At 30 May 2025 | <u>133250</u> | <u>133460</u> | | <u>266,710</u> |
| At 30th May 2024 REINSTATED | <u>134875</u> | <u>137240</u> | | <u>272,115</u> |

8. Debtors

| | 2025 Total | 2024 Total |
|-------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Gift aid recoverable | 63 | |
| Other debtors and prepayments | <u>2,700</u> | <u>-</u> |
| Total | <u>2,763</u> | <u>-</u> |

9. Creditors: Amounts Falling Due within One Year

| | 2025 Total | 2024 Total |
|--|-----------------------|-----------------------|
| | £ | £ |
| Deposits from Hall Hire | 528 | 850 |
| Accountancy/Other creditors and accruals | <u>800</u> | <u>0</u> |
| Total | <u>1328</u> | <u>850</u> |

10. Analysis of Net Assets Between Funds

| | General Funds | Restricted Funds | 2025 Total Funds | REINSTATED 2024 Total Funds |
|-----------------------|--------------------------|-----------------------------|---------------------------------|--|
| | £ | £ | £ | £ |
| Tangible fixed assets | 266,710 | - | 266,710 | 272,115 |
| Current assets | 64,290 | - | 64,290 | 41,621 |
| Current liabilities | (1328) | | (1328) | (850) |
| Net assets | 329,672 | - | 329,672 | 312,886 |

11. Movements in Funds

| | At 1 June 2024 | Incoming Resources | Outgoing Resources | Transfer between funds | At 30 May 2025 |
|--------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------------|---------------------------|
| | £ | £ | £ | £ | £ |
| Restricted funds: | - | 0 | 0 | 0 | - |
| | - | 0 | 0 | 0 | - |
| Unrestricted Funds | 312,886 | 32,170 | (14,584) | 0 | 329,672 |
| Total Funds | 312,886 | 32,170 | (15,384) | 0 | 329,672 |

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

| | | | |
|---------------------------------------|--------------------------|----------------------------|---------|
| Report to the trustees | Sunnyside Hall, Rusthall | | |
| On accounts for the year ended | 31st May 2025 | Charity no (if any) | 1101737 |
| | Set out on pages | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st May 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

** Please delete the words in the brackets if they do not apply.*

Signed: C. Metcalfe **Date:** 30.09.25

Name: CATHERINE METCALFE

Relevant professional qualification(s) or body (if any):

RETIRED CHARTERED ACCOUNTANT

Address:

17a BANKSIDE

WASHWESI

EAST SUSSEX TN56UL