

**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31st May 2025**

					REINSTATED
	Notes	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£
<b>Income from:</b>					
Raising funds	2a	1,333	0	1,333	1,186
Charitable activities	2b	29,335	0	29,335	29,133
Other income	2c	1,502	0	1,502	1,613
Investments			-	0	0
<b>Total income</b>		<b>32,170</b>	<b>0</b>	<b>32,170</b>	<b>31,932</b>
<b>Expenditure on:</b>					
Raising funds	3a	0	-	0	
Charitable activities	3b	15,384		14,584	13,984
<b>Total expenditure</b>		<b>15,384</b>	<b>0</b>	<b>14,584</b>	<b>13,984</b>
<b>Net (deficit)/income for the year</b>		<b>16,786</b>	<b>0</b>	<b>16,786</b>	<b>17,948</b>
Transfer between funds			0	-	-
<b>Final net (deficit)/income</b>		<b>16,786</b>	<b>0</b>	<b>16,786</b>	<b>17,948</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		312,886		312,886	294,938
<b>Total funds carried forward</b>		<b>329,672</b>	<b>0</b>	<b>329,672</b>	<b>312,886</b>

**Balance sheet as at 31st May 2025**

		Reinstated	
		<u>2025</u>	<u>2024</u>
	Notes	£	£
<b><u>Fixed assets</u></b>			
Tangible fixed assets - Cost of Building	7	133,250	134,875
Tangible fixed assets (Building Improvements)	7	133,460	137,240
<b>Total fixed assets</b>		<b>266,710</b>	<b>272,115</b>
<b><u>Current assets</u></b>			
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)
<b><u>Net current assets</u></b>		<b>62,962</b>	<b>40,771</b>
<b><u>Total net assets</u></b>		<b>329,672</b>	<b>312,886</b>
<b><u>Funds</u></b>			
	10		
Restricted		-	
Unrestricted		329,672	312,886
<b><u>Total funds</u></b>		<b>329,672</b>	<b>312,886</b>

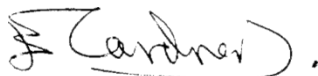
The company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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:

30<sup>th</sup> 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	-	-	-	
	1,333	-	1,333	1,186

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
	29,335	-	29,335	29,133

2c. Other Income

	General	Restricted	2025	2024
	£	£	Total	Total
			£	£
Interest Income	1502		1502	1613
	1502	0	1502	1613

3a. Expenditure on raising funds

	General	Restricted	2025	REINSTATED
	£	£	Total	2024
			£	Total
				£
Advertising/Fundraising costs				
	0	-	0	0

**3b. Expenditure on  
charitable activities**

			2025	REINSTATED
	General	Restricted	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
	9977	-	9177	8579

**4. Net Income/expenditure for the year**

		2025	REINSTATED
		Total	2024
		£	£
This is stated after charging:			
Depreciation		5,405	5,405
		5,405	5,405

**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**

	<b>Land and Buildings</b>	<b>Building Improvements</b>	<b>Furniture &amp; Equipment</b>	<b>Total</b>
		£	£	£
<b>Cost</b>				
At 1 June 2024 REINSTATED	162500	189020		351520
Additions			-	0
At 30 May 2025	162500	189020	-	<b>351520</b>

**Accumulated Depreciation**

At 1 June 2024 REINSTATED	27625	51780		79,405
Charge for the year	1625	3780		5,405
At 30th May 2025	29250	55560		<b>84,810</b>

**Net book value**

At 30 May 2025	133250	133460		266,710
At 30th May 2024 REINSTATED	134875	137240		<b>272,115</b>

**8. Debtors**

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

**9. Creditors: Amounts Falling Due within One Year**

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

## 10. Analysis of Net Assets Between Funds

			2025	REINSTATED 2024
	General Funds	Restricted Funds	Total Funds	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	<b>329,672</b>	-	<b>329,672</b>	<b>312,886</b>

## 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
<b>Total Funds</b>	<b>312,886</b>	<b>32,170</b>	<b>(15,384)</b>	<b>0</b>	<b>329,672</b>