Sunnyside Hall

Rusthall Road, Rusthall, Tunbridge Wells, Kent TN4 8RA

Company No: 04774580 **Registered Charity No:** 1101737

Annual Accounts for year ended 31st May 2026

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31st May 2026

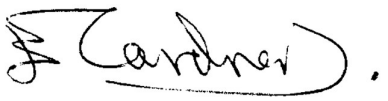
	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Raising funds	2a	1,226	5,000	6,226	1,333
Charitable activities	2b	29,161	0	29,161	29,335
Other income	2c	1,612	0	1,612	1,502
Investments			-	0	0
Total income		31,999	5,000	36,999	32,170
Expenditure on:					
Raising funds	3a	0	-	0	0
Charitable activities	3b	32,898		32,898	15,384
Total expenditure		32,898	0	32,898	15,384
Net (deficit)/income for the year		(899)	5,000	4,101	16,786
Transfer between funds		5000	(5000)	-	-
Final net (deficit)/income		4,101	0	4,101	16,786
Reconciliation of funds					
Total funds brought forward		329,672	0	329,672	312,886
Total funds carried forward		333,773	0	333,773	329,672

Balance sheet as at 31st May 2026

	Notes	2026	2025
		£	£
Fixed assets			
Tangible fixed assets - Cost of Building	7	131,625	133,250
Tangible fixed assets (Building Improvements)	7	144,908	133,460
Fixtures and Fittings	7	3,914	-
Total fixed assets		**280,447**	**266,710**
Current assets			
Debtors	8	1,709	2,763
Cash at bank and in hand		53,717	61,527
		55,426	64,290
Creditors: amounts falling due within one year	9	(2,100)	(1,328)
Net current assets		**53,326**	**62,962**
Total net assets		**333,773**	**329,672**
Funds	10		
Restricted		-	
Unrestricted		333,773	329,672
Total funds		**333,773**	**329,672**

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: Eugene Gardner

Date : 6th October 2026

Notes to the Financial Statements for the Year Ended 31st May 2026

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 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.

(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 £1 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 £162,500 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 purchases for. The charity then made improvements after purchase for the cost of £150,000 in 2007 which is seen in building improvements and depreciated at 2% annually.

2a. Income from raising funds

	General	Restricted	2026 Total	2025 Total
	£	£	£	£
Donations (Repair café)	953		953	982
Gift Aid tax recovered	273		273	351
Fundraising	-	-	-	
Grants	-	5,000	5,000	
	1,226	5,000	6,226	1,333

2b. Income from charitable activities

	General	Restricted	2026 Total	2025 Total
	£	£	£	£
Rental income	29,161		29,161	27,031
Rusthall Community Cinema	-	-	-	2,304
(RCC Now included in above)	29,161	-	29,161	29,335

2c. Other Income

	General	Restricted	2026 Total	2025 Total
	£	£	£	£
Interest Income	1612		1612	1502
	1612	0	1612	1502

3a. Expenditure on raising funds

	General	Restricted	2026 Total	2025 Total
	£	£	£	£
Advertising/Fundraising costs				
	-	-	-	-

3b. Expenditure on charitable activities

	General	Restricted	2026 Total	2025 Total
	£	£	£	£
Utilities & Misc	4169		**4169**	2839
Insurance	1493		**1493**	864
Small items of Equipment	469		**469**	422
Office expenses	66		**66**	101
Legal Expenses	261		**261**	359
Repairs and Maintenance	18,000		**18000**	4,407
Accounting fees	1,419		**1419**	985
	25,877	-	25,877	9,977

3b. Net Income/expenditure for the year

	2026 Total	2025 Total
This is stated after charging:	£	£
Depreciation	7,021	5,405
	7,021	5,405

Trustee Remuneration and Related Party Transactions

During the year, no trustee received any remuneration nor any reimbursement of expenses (2025: £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, (2025 £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

	Land and Buildings	Building Improvements	Furniture & Equipment	Total
		£	**£**	£
Cost				
At 1 June 2025	162500	189020		351520
Additions		15539	5,219	20758
At 30 May 2026	162500	204559	5,219	**372278**
Accumulated Depreciation				
At 1 June 2025	29250	55560	0	84,810
Charge for the year	1625	4091	1305	7,021
At 31st May 2026	30875	59651	1305	91,831
Net book value				
At 31st May 2026	131625	144908	3914	280,447
At 31st May 2025	133250	133460	0	266,710

8. Debtors

	2026 Total	**2025 Total**
	£	£
Gift aid recoverable	44	63
Other debtors and prepayments	1,665	2,700
Total	1,709	2,763

9. Creditors: Amounts Falling Due within One Year

	2026 Total	**2025 Total**
	£	**£**
Deposits from Hall Hire	900	528
Accountancy/Other creditors and accruals	1,200	800
Total	2,100	1,328

10. Analysis of Net Assets Between Funds

	General Funds	Restricted Funds	2026 Total Funds	2025 Total Funds
	£	£	£	£
Tangible fixed assets	280,447	-	280,447	266,710
Current assets	55,426	-	55,426	64,290
Current liabilities	(2,100)		(2,100)	(1,328)
Net assets	**333,773**	**-**	**333,773**	**329,672**

11. Movements in Funds

	At 1 June 2025	Incoming Resources	Outgoing Resources	Transfer between funds	At 30 May 2026
	£	£	£	£	£
Unrestricted	329,672	31,999	(32,898)	5,000	333,773
Restricted		5,000	0	(5,000)	-
	329,672	36,999	(32,898)	0	333,773

	At 1 June 2024	Incoming Resources	Outgoing Resources	Transfer between funds	At 30 May 2025
	£	£	£	£	£
Unrestricted	312,886	32,170	(15,384)	0	329,672
Restricted	0	0	0	0	-
	312,886	32,170	(15,384)	0	329,672
Total funds	**329,672**	**36,999**	**(32,898)**	**-**	**333,773**

Independent examiner's report on the accounts

Report to the trustees	Sunnyside Hall		
On accounts for the year ended	31st May 2026	**Charity number**	1101737

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2026 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.
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").

Responsibilities and basis of report

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in respect of Sunnyside Hall, Rusthall as required by 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:

Kathryn Green
Greenbird Partnership T/A Greenbird Accounting
19 Woolley Road
Tunbridge Wells TN4 0LE

Date: 6th October 2026