

# HARMANS CROSS VILLAGE HALL

England & Wales · Charity number 1093137

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2002-07-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Harmans Cross Village Hall  
Haycrafts Lane  
Harmans Cross  
Swanage  
Dorset  
BH19 3EB

**Phone** 01929477248

**Email** [secretary@harmanscrosshall.co.uk](mailto:secretary@harmanscrosshall.co.uk)

**Website** [www.harmanscrosshall.co.uk](http://www.harmanscrosshall.co.uk)

## Activities

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**Objects:** THE PROPERTY AND THE TRUST FUND AND ITS INCOME SHALL BE APPLIED FOR THE PURPOSES OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THOSE PARTS OF THE PARISHES OF WORTH MATRAVERS, LANGTON MATRAVERS & CORFE CASTLE THAT FALL WITHIN THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE OF THE PROPERTY FOR MEETINGS, LECTURES AND CLASSES OR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** Village amenity management committee.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** PARISHES OF WORTH MATRAVERS, LANGTON MATRAVERS & CORFE CASTLE
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£64,612	£82,600	-	-
2024-12-31	£63,916	£81,493	-	-
2023-12-31	£67,198	£78,084	-	-
2022-12-31	£64,498	£68,741	-	-
2021-12-31	£53,061	£33,792	-	-
2020-12-31	£21,494	£31,882	-	-

## Trustees

Name	Role	Appointed
<b>Alison Clough</b>	Chair	2018-01-16
Christopher John Finch		2020-01-21
Diana Mary Jeffery		2023-11-15
FRASER JAMES CRAWFORD		2013-01-18
James McGovern		2017-11-28
Jennifer A Frankland		2025-12-01
Richard Forgan		2022-12-02
Thomas Nelson Peacock		2020-01-21

**HARMANS CROSS VILLAGE HALL**

England & Wales - Charity number 1093137

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# Accounts

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# HARMANS CROSS VILLAGE HALL

## Annual Report and Accounts – 31 December 2025

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**HARMANS CROSS VILLAGE HALL  
LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Registered Charity number</b>	1093137
<b>Contact address</b>	White Webs North Instow Harmans Cross Swanage Dorset BH19 3DT
<b>Business address</b>	Harmans Cross Village Hall Haycrafts Lane Harmans Cross Swanage BH19 3EB
<b>Managing Trustees</b>	Mrs A Clough – Chair Mr F Crawford Mr C Finch Mr R Forgan Mrs J Frankland – Secretary Mrs D Jeffery – Treasurer Mr J McGovern Mr T Peacock
<b>Custodian Trustee</b>	Worth Matravers Parish Council
<b>Independent Examiner</b>	Jason Foxwell 12 Hillbourne Road Poole BH17 7JB

# **HARMANS CROSS VILLAGE HALL**

## **Report of the Trustees for the Year Ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

#### **Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The Trustees consider the Hall offers a first-class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5 year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

The year's finances were bolstered by a very successful August Bank Holiday Fete. Over one hundred volunteers helped raise over £12,000. We also put on some very successful (though not particularly high revenue raising) events including a Barn Dance and Music evening. However, it was a poor year for weddings with only 3 taking place.

# HARMANS CROSS VILLAGE HALL

## Report of the Trustees for the Year Ended 31 December 2025

### FINANCIAL REVIEW

#### Financial position

This report covers the financial period from 1st January 2025 to 31st December 2025. The hall continues to support the local community and those regular bookings which provide a stable income base. We are working to secure more revenue from bookings, particularly weddings, which give a much needed boost to our income. We held our main fundraising event – the Annual Fête, in August. This was a social and financial success giving a net surplus of £12,120.

The Charity generated an accounting loss of £17,898 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a loss of £3,747 which reflects more the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the hall. Capital expenditure for this year was £1,309, the majority of which relates to items for the kitchen area.

General rental income is still the main source of hall income at £21,722. Weddings accounted for £7,645 of the income. Wedding income includes £6,160 deposits for 6 weddings booked for 2026 and 1 in 2027. Movie Nights contributed £557 for the year and our regular Stalls in the Halls brought in £976. These events were supplemented by net bar income of £1,404, a barn dance bringing in £247, a music night generating £433 and interest of £4,086.

Costs are carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. However, an aging hall brings with it unavoidable increased running and maintenance costs.

The Cash position at the 31st December 2025 was £115,650, up £9,143 from the previous year. The Trustees consider it prudent to keep reserves at least at £60,000 (see below), therefore we are currently well provisioned to these levels for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £115,305 at the 31 December 2025 (2024: £104,486).

#### Reserves policy

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs as experienced this year. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £60,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

#### Going concern

The Trustees consider the Charity to be a going concern at the period end.

Lettings remain stable and there are 6 weddings booked for 2026. The Trustees have reviewed the financial situation and consider that in 2026 the Charity will remain a going concern.

# HARMANS CROSS VILLAGE HALL

## Report of the Trustees for the Year Ended 31 December 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

#### Organisational structure

The structure consists of Managing Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. There is also a Custodian Trustee which is Worth Matravers Parish Council as they own the land upon which the Hall is built. The Committee of Trustees usually meets on a 6-8 weekly basis with a full agenda previously circulated. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments, policies and other statements and demands on a regular basis.

#### Recruitment, induction and training of new trustees

The Trustees work with the Booking Coordinator and with volunteers for the welcoming and familiarisation of new hirers. Use is made of standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. New helpers are always welcome, and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers. A wide range of volunteers are used to help run our Annual August Bank Holiday Fete or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

#### Managing Trustees

Mrs A Clough - Chair  
Mr F Crawford  
Mr C Finch  
Mr R Forgan  
Mrs J Frankland – Secretary  
Mrs D Jeffery - Treasurer  
Mr J McGovern  
Mr T Peacock

Approved by order of the board of trustees on . 8 April 2026 . and signed on its behalf by:



Mrs A Clough - Trustee

**HARMANS CROSS VILLAGE HALL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**HARMANS CROSS VILLAGE HALL**

I report to the trustees on my examination of the accounts of Harmans Cross Village Hall (“the charity”) for the year ending 31 December 2025.

**Responsibilities and basis of report**

As the trustees of the charity, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



**Jason Foxwell FCCA FCIE**  
independent-examiner.net  
12 Hillbourne Road, Poole, BH17 7JB

Date: 14 April 2026

**HARMANS CROSS VILLAGE HALL**

**Statement of Financial Activities  
for the year ended 31 December 2025**

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations and legacies		-	-	-	2,857
Charitable activities	2	60,526	-	60,526	57,087
Investment income		4,086	-	4,086	3,972
<b>Total income</b>		<u>64,612</u>	<u>-</u>	<u>64,612</u>	<u>63,916</u>
<b>Expenditure on:</b>					
Raising funds		16,214	-	16,214	15,059
Charitable activities	3	52,099	14,287	66,386	66,434
<b>Total expenditure</b>		<u>68,313</u>	<u>14,287</u>	<u>82,600</u>	<u>81,493</u>
<b>Net income/(expenditure) for the year and net movement in funds</b>		(3,701)	(14,287)	(17,988)	(17,577)
<b>Reconciliation of funds:</b>					
Total funds brought forward		159,869	509,526	669,395	686,972
<b>Total funds carried forward</b>		<u>£156,168</u>	<u>£495,239</u>	<u>£651,407</u>	<u>£669,395</u>

The Statement of Financial Activities reflects the results of continuing activities for the year.

There are no recognised gains and losses other than those shown in the Statement of Financial Activities.

**HARMANS CROSS VILLAGE HALL**

**Balance Sheet at 31 December 2025**

		2025	2024
		£	£
	<b>Notes</b>		
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	536,102	564,772
 <b>CURRENT ASSETS</b>			
Stock		434	700
Debtors	5	12,623	7,442
Cash at bank and in hand		115,650	106,507
		<u>128,707</u>	<u>114,649</u>
 <b>CURRENT LIABILITIES</b>			
Amounts falling due in less than one year	6	(13,402)	(10,026)
		<u>115,305</u>	<u>104,623</u>
<b>NET CURRENT ASSETS</b>		<u>115,305</u>	<u>104,623</u>
 <b>NET ASSETS</b>		 <u>£651,407</u>	 <u>£669,395</u>
 <b>FUNDS</b>			
	7		
Unrestricted general fund		156,168	159,869
Restricted funds		495,239	509,526
		<u>£651,407</u>	<u>£669,395</u>

Approved by the trustees and signed on their behalf by



**A Clough – Trustee**

Date: 8 April 2026

## HARMANS CROSS VILLAGE HALL

# Notes to the Financial Statements for the year ended 31 December 2025

## 1 ACCOUNTING POLICIES

### (a) Basis of preparing the financial statements

The financial statements have been prepared 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) issued on 16 July 2014 and the Charities Act 2011.

### (b) Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### (c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure includes any VAT which cannot be fully recovered and is classified under the headings of the Statement of Financial Activities to which it relates.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries.

### (d) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on cost
Fixtures and fittings	25% on cost

### (e) Stock

Stock is measured at the lower of cost and estimated selling price. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

### (f) 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 the particular purposes set out when the monies were donated.

## HARMANS CROSS VILLAGE HALL

### Notes to the Financial Statements for the year ended 31 December 2025

#### 2 CHARITABLE ACTIVITY INCOME

	2025	2024
	£	£
Residents' club bar takings	2,925	2,009
General rental	21,722	20,218
Wedding rental	10,584	8,909
Field day	21,253	23,557
Movie nights	765	831
Music nights	1,350	-
Coffee morning	1,044	1,437
Barn dance income	783	-
Other income	100	126
	<u>£60,526</u>	<u>£57,087</u>

#### 3 CHARITABLE ACTIVITY EXPENDITURE

	2025	2024
	£	£
Advertising/promotional	438	574
Booking secretary	3,911	4,064
Cleaning	5,937	5,454
Depreciation	29,979	28,330
Donations	1,175	6,566
Electricity, heat and light	2,430	2,483
Independent examination	1,442	1,982
Insurance	1,869	1,768
Licences, subscriptions, fees	960	1,045
Office costs	307	335
Repairs and maintenance	14,603	10,912
Small equipment	1,552	1,598
Telephone and internet	429	312
Water rates	987	681
Website costs	367	330
	<u>£66,386</u>	<u>£66,434</u>

**HARMANS CROSS VILLAGE HALL**

**Notes to the Financial Statements  
for the year ended 31 December 2025**

**4 TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 January 2025	759,273	98,387	857,660
Additions	-	1,309	1,309
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2025</b>	<b>759,273</b>	<b>99,696</b>	<b>858,969</b>
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2025	208,615	84,273	292,888
Charge for year	15,185	14,794	29,979
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2025</b>	<b>223,800</b>	<b>99,067</b>	<b>322,867</b>
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
<b>At 31 December 2025</b>	<b>£535,473</b>	<b>£629</b>	<b>£536,102</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	550,658	14,114	564,772
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

For the year ended 31 December 2025, a total restricted net book value of £495,240 (2024 - £509,389) is included within land and buildings. This is depreciated annually and a charge recognised through the Statement of Financial Activities.

**5 DEBTORS**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	9,583	5,480
Prepayments and accrued income	3,040	1,962
	<hr/>	<hr/>
	<b>£12,623</b>	<b>£7,442</b>
	<hr/> <hr/>	<hr/> <hr/>

## HARMANS CROSS VILLAGE HALL

### Notes to the Financial Statements for the year ended 31 December 2025

#### 6 CREDITORS: Amounts falling due in less than one year

	2025	2024
	£	£
Trade creditors	593	561
Other creditors	1,410	1,410
Accrued expenses	2,914	3,500
Rental income in advance	8,485	4,555
	<u>£13,402</u>	<u>£10,026</u>

#### 7 TRUSTEES' REMUNERATION

No trustee received any remuneration or expenses from the charity for the year ended 31 December 2025 (2024 – nil).

#### 8 RELATED PARTY TRANSACTIONS

Worth Matravers Parish Council was a trustee of the charity, with R Khanna acting as trustee until 22 October 2024. During the year, the Parish Council contributed £240 (2024 - £182) in rental income for the charity. At the year end, £240 (2024 - £165) was owed to the charity.

#### 9 RESTRICTED FUNDS

	Balance at 1 Jan 2025	Income	Expenditure	Balance at 31 Dec 2025
	£	£	£	£
Hall fund	509,389	-	(14,150)	495,239
Play area fund	137	-	(137)	-
	<u>509,526</u>	<u>-</u>	<u>(14,287)</u>	<u>495,239</u>

The Hall fund related to funding obtained for the renovation of the Harmans Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets.

**HARMANS CROSS VILLAGE HALL**

England & Wales - Charity number 1093137

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# Accounts

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**REGISTERED CHARITY NUMBER: 1093137**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
Harmans Cross Village Hall**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Harmans Cross Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trustees consider the Hall offers a first-class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

The year's finances were bolstered by a very successful August Bank Holiday Fete. Over one hundred volunteers helped raise over £13,000. However, it was a poor year for weddings.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**FINANCIAL REVIEW**

**Financial position**

This report covers the financial period from 1st January 2024 to 31st December 2024. The hall continues to support the local community and those regular bookings which provide a stable income base. We are working to secure more revenue from bookings, particularly weddings, which give a much needed boost to our income. We held our main fundraising event - the Annual Fête, in August. This was a social and financial success giving a net surplus of £13,871.

The Charity generated an accounting loss of £17,577 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a loss of £1,064 which reflects more the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the hall. Capital expenditure for this year was £3,980, the majority of which relates to providing external cabling for use at outside events such as the annual fete.

General rental income is still the main source of hall income at £20,218. Weddings contributed £6,500 towards net income after costs and included £1,795 deposits for 2 weddings booked for 2025. Movie Nights contributed £595 for the year and our regular Stalls in the Halls brought in £1,350 net of costs. These events were supplemented by a contribution from the bar of £707 and interest of £3,972.

Costs are carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. However, an aging hall brings with it unavoidable increased running and maintenance costs.

The Cash position at the 31st December 2024 was £106,507, up £3,920 from the previous year. The Trustees consider it prudent to keep reserves at least at £50,000 (see below), therefore we are currently well provisioned to these levels for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £104,486 at the 31 December 2024 (2023: £95,351).

**Reserves policy**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs as experienced this year. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

**Going concern**

The Trustees consider the Charity to be a going concern at the period end.

Lettings remain stable and there are 2 weddings booked for 2025. We have increased marketing activities to encourage more weddings in the coming years. The Trustees have reviewed the financial situation and consider that in 2025 the Charity will remain a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The structure consists of Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. The Committee of Trustees usually meets on a 6-8 weekly basis with a full agenda previously circulated. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments, policies and other statements and demands on a regular basis.

**Recruitment, induction and training of new trustees**

The Trustees work with the Booking Coordinator and with volunteers for the welcoming and familiarisation of new hirers. Use is made of standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/ Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. New helpers are always welcome, and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers. A wide range of volunteers are used to help run our Annual August Bank Holiday Fete or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1093137

**Principal address**

White Webs  
North Instow,  
Harmans Cross  
Dorset  
BH19 3DT

**Trustees**

Mrs A. Clough - Chair  
Mrs D Jeffery - Treasurer  
Mr R Forgan  
Mr T Peacock  
Mr C Finch  
Mrs K Furlong - Secretary  
Mr J McGovern  
Mr F Crawford  
Worth Matravers Parish Council - Nominee Mr R Khanna - resigned 22 October 2024


**Independent Examiner**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Femdown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**Business address**  
Harmans Cross Village Hall  
Haycrafts Lane  
Harmans Cross  
Swanage  
BH19 3EB

Approved by order of the board of trustees on 2/4/2025 and signed on its behalf by:

  
.....  
Mrs A Clough - Trustee

**Independent Examiner's Report to the Trustees of  
Harmans Cross Village Hall**

**Independent examiner's report to the trustees of Harmans Cross Village Hall**

I report to the charity trustees on my examination of the accounts of Harmans Cross Village Hall (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Femdown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: ..... 4 April 2025 .....

**Harmans Cross Village Hall**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,857	-	2,857	3,070
Other trading activities	4	57,087	-	57,087	61,509
Investment income	5	3,972	-	3,972	2,619
<b>Total</b>		<u>63,916</u>	<u>-</u>	<u>63,916</u>	<u>67,198</u>
<b>EXPENDITURE ON</b>					
Raising funds		15,059	-	15,059	13,967
<b>Charitable activities</b>	<b>6</b>				
Village Hall		49,921	16,513	66,434	64,117
<b>Total</b>		<u>64,980</u>	<u>16,513</u>	<u>81,493</u>	<u>78,084</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,064)	(16,513)	(17,577)	(10,886)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		160,933	526,039	686,972	697,858
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>159,869</u></u>	<u><u>509,526</u></u>	<u><u>669,395</u></u>	<u><u>686,972</u></u>

The notes form part of these financial statements

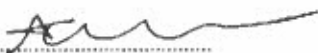
**Harmans Cross Village Hall**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	55,383	509,389	564,772	589,121
<b>CURRENT ASSETS</b>					
Stocks	11	700	-	700	657
Debtors	12	7,442	-	7,442	21,611
Cash at bank and in hand		106,370	137	106,507	102,587
		<u>114,512</u>	<u>137</u>	<u>114,649</u>	<u>124,855</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(10,026)	-	(10,026)	(27,004)
		<u>104,486</u>	<u>137</u>	<u>104,623</u>	<u>97,851</u>
<b>NET CURRENT ASSETS</b>					
		<u>104,486</u>	<u>137</u>	<u>104,623</u>	<u>97,851</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>159,869</u>	<u>509,526</u>	<u>669,395</u>	<u>686,972</u>
<b>NET ASSETS</b>					
		<u>159,869</u>	<u>509,526</u>	<u>669,395</u>	<u>686,972</u>
<b>FUNDS</b>					
Unrestricted funds	14			159,869	160,933
Restricted funds				509,526	526,039
<b>TOTAL FUNDS</b>					
				<u>669,395</u>	<u>686,972</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

2/4/2025

  
.....  
A Clough - Trustee

The notes form part of these financial statements

**Harmans Cross Village Hall**  
**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office can be found on page 3 of these financial statements.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Government grants**

Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 2. ACCOUNTING POLICIES - continued

##### **Expenditure**

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition. Stock is measured on a First in - First out basis.

##### **Taxation**

The charity is exempt from tax on 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.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### **Debtors**

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

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**2. ACCOUNTING POLICIES - continued**

**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**

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

**3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	2,857	3,070
	<u>2,857</u>	<u>3,070</u>

**4. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Residents club bar takings	2,009	4,389
General rental	20,218	19,180
Wedding rental	8,909	12,486
Field day	23,557	20,697
Music night	-	1,328
Movie night	831	1,177
Coffee morning	1,437	825
Other income	126	136
Barn dance income	-	1,291
	<u>57,087</u>	<u>61,509</u>

**5. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	3,972	2,619
	<u>3,972</u>	<u>2,619</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Village Hall	<u>32,058</u>	<u>34,376</u>	<u>66,434</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Village Hall	<u>4,064</u>	<u>30,312</u>	<u>34,376</u>

Accountancy and legal fees includes £1,680 (2023 - £1,680) in independent examination fees (inclusive of VAT).

Support costs, included in the above, are as follows:

**Management**

	2024 Village Hall £	2023 Total activities £
Booking Secretary	<u>4,064</u>	<u>5,873</u>

**Governance costs**

	2024 Village Hall £	2023 Total activities £
Accountancy and legal fees	1,982	1,972
Depreciation of tangible fixed assets	28,330	27,879
	<u>30,312</u>	<u>29,851</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023. Please refer to Note 15 for transactions with related parties of trustees.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023 other than as direct reimbursement of out of pocket charitable expenditure.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	570	2,500	3,070
Other trading activities	61,509	-	61,509
Investment income	2,619	-	2,619
<b>Total</b>	<b>64,698</b>	<b>2,500</b>	<b>67,198</b>
<b>EXPENDITURE ON</b>			
Raising funds	13,967	-	13,967
<b>Charitable activities</b>			
Village Hall	49,967	14,150	64,117
<b>Total</b>	<b>63,934</b>	<b>14,150</b>	<b>78,084</b>
<b>NET INCOME/(EXPENDITURE)</b>	764	(11,650)	(10,886)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	160,169	537,689	697,858
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>160,933</b>	<b>526,039</b>	<b>686,972</b>

This note shows the comparative movements for the year ended 31 December 2023.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2024	759,273	94,407	853,680
Additions	-	3,980	3,980
	<u>759,273</u>	<u>98,387</u>	<u>857,660</u>
At 31 December 2024	759,273	98,387	857,660
<b>DEPRECIATION</b>			
At 1 January 2024	193,430	71,129	264,559
Charge for year	15,185	13,144	28,329
	<u>208,615</u>	<u>84,273</u>	<u>292,888</u>
At 31 December 2024	208,615	84,273	292,888
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>550,658</u>	<u>14,114</u>	<u>564,772</u>
At 31 December 2023	<u>565,843</u>	<u>23,278</u>	<u>589,121</u>

For the year ended 31 December 2024, a total restricted net book value of £509,389 (2023: £523,540) is included within land and buildings. This is depreciated annually and a charge recognised through the statement of financial activities.

**11. STOCKS**

	2024 £	2023 £
Stocks	700	657
	<u>700</u>	<u>657</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	5,480	18,713
Other debtors	-	1,762
Prepayments	1,962	1,136
	<u>7,442</u>	<u>21,611</u>

Trade debtors includes rental hire for bookings that have not yet occurred in the financial year. Where this is the case, the income has been deferred and this is shown as a liability in the notes of these financial statements.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	561	4,487
Other creditors	1,410	1,410
Accrued expenses	3,500	2,490
Rental income in advance	4,555	18,617
	<u>10,026</u>	<u>27,004</u>

Rental income in advance is deferred income for room hire that has been invoiced for bookings due to take place after the year end.

**14. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	160,933	(1,064)	159,869
<b>Restricted funds</b>			
Hall	523,539	(14,150)	509,389
Play area	2,500	(2,363)	137
	<u>526,039</u>	<u>(16,513)</u>	<u>509,526</u>
<b>TOTAL FUNDS</b>	<u>686,972</u>	<u>(17,577)</u>	<u>669,395</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	63,916	(64,980)	(1,064)
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
Play area	-	(2,363)	(2,363)
	<u>-</u>	<u>(16,513)</u>	<u>(16,513)</u>
<b>TOTAL FUNDS</b>	<u>63,916</u>	<u>(81,493)</u>	<u>(17,577)</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	160,169	764	160,933
<b>Restricted funds</b>			
Hall	537,689	(14,150)	523,539
Play area	-	2,500	2,500
	<u>537,689</u>	<u>(11,650)</u>	<u>526,039</u>
<b>TOTAL FUNDS</b>	<u>697,858</u>	<u>(10,886)</u>	<u>686,972</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,698	(63,934)	764
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
Play area	2,500	-	2,500
	<u>2,500</u>	<u>(14,150)</u>	<u>(11,650)</u>
<b>TOTAL FUNDS</b>	<u>67,198</u>	<u>(78,084)</u>	<u>(10,886)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	160,169	(300)	159,869
<b>Restricted funds</b>			
Hall	537,689	(28,300)	509,389
Play area	-	137	137
	<u>537,689</u>	<u>(28,163)</u>	<u>509,526</u>
<b>TOTAL FUNDS</b>	<u>697,858</u>	<u>(28,463)</u>	<u>669,395</u>

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,614	(128,914)	(300)
<b>Restricted funds</b>			
Hall	-	(28,300)	(28,300)
Play area	2,500	(2,363)	137
	<u>2,500</u>	<u>(30,663)</u>	<u>(28,163)</u>
<b>TOTAL FUNDS</b>	<u>131,114</u>	<u>(159,577)</u>	<u>(28,463)</u>

#### Purposes of restricted funds

Hall - This fund relates to funding obtained for the renovation of the Harman's Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets in the accounts.

Play area - restricted for work on the outside play area.

#### 15. RELATED PARTY DISCLOSURES

David Hollister Accountants Ltd is a company controlled by David Hollister, a former trustee. During the year, the company received £nil (2023: £5,873) for services provided as booking secretary to Harmans Cross Village Hall. At the year end £nil (2023 - £1,768) was still owed by the charity.

Worth Matravers Parish Council was a trustee of the charity, with R Khanna acting as trustee until 22 October 2024. During the year the Parish Council contributed £182 (2023 - £524) in rental income for the charity. At the year end £165 (2023 - £nil) was still owed to the charity.

**HARMANS CROSS VILLAGE HALL**

England & Wales - Charity number 1093137

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# Accounts

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**REGISTERED CHARITY NUMBER: 1093137**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
Harmans Cross Village Hall**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Harmans Cross Village Hall**

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for the Year Ended 31 December 2023**

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<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 17

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trustees consider the Hall offers a first-class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

The major investment project in 2023 was the provision of a children's play area, which was achieved with the generous support of Worth Matravers PC and Perenco,UK Ltd.

The year's finances were bolstered by a very successful August Bank Holiday Fete. Over one hundred volunteers helped raise over £10,000. It was also a good year for weddings.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**FINANCIAL REVIEW**

**Financial position**

This report covers the financial period from 1st January 2023 to 31st December 2023. The hall continues to recover from the effects of the Covid pandemic which saw bookings and attendance at hall events greatly reduced. We are working to secure more revenue from bookings - particularly weddings, which give a much needed boost to our income but continue to support those regular bookings which provide a stable income base. We held our main fundraising event - the Annual Fête, in August. This was a social and financial success giving a net surplus of £11,795.

The Charity generated an accounting loss of £10,886 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a surplus of £764 which reflects more the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the hall. Capital expenditure for this year was £2,626, being £1,596 for new speakers for the audio-visual system and £1,030 in respect of new tables.

General rental income is still the main source of hall income at £19,180. Weddings accounted for £12,486 of the income. Wedding income includes £700 deposits for 7 weddings booked for 2024. Movie Nights contributed £1,177 for the year. A successful Barn Dance added £783 (net) together with a Music Night (£478 net) and our regular Stalls in the Halls bringing in £736. These events were supplemented by bar income of £2,015 and interest of £2,619.

Costs are carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. However, an aging hall brings with it unavoidable increased running and maintenance costs.

The Cash position at the 31st December 2023 was £102,587, up £16,014 from the previous year. The Trustees consider it prudent to keep reserves at least at £50,000 (see below), therefore we are currently well provisioned to these levels for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £95,351 at the 31 December 2023 (2022: £83,484).

**Reserves policy**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs as experienced this year. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

**Going concern**

The Trustees consider the Charity to be a going concern at the period end.

Lettings have returned to normal levels and there are 7 weddings booked for 2024. The Trustees have reviewed the financial situation and consider that in 2024 the Charity will remain a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The structure consists of Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. The Committee of Trustees usually meets on a 6-8 weekly basis with a full agenda previously circulated. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments, policies and other statements and demands on a regular basis. The Booking Secretary retired at the end of 2023 and a new Booking and Wedding Coordinator was appointed.

**Recruitment, induction and training of new trustees**

The Trustees work with the Booking Coordinator and with volunteers for the welcoming and familiarisation of new hirers. Use is made of standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. New helpers are always welcome, and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers. A wide range of volunteers are used to help run our Annual August Bank Holiday Fete or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1093137

**Principal address**

White Webs  
North Instow,  
Harmans Cross  
Dorset  
BH19 3DT

**Trustees**

Mrs A. Clough - Chair  
Mr F Crawford  
Mr C Finch  
Mrs K Furlong - Secretary  
Mr D Hollister - (Co-opted) - resigned 16th August 2023  
Mrs M Larthe - resigned 17th January 2023  
Mr J McGovern  
Mr T Peacock  
Mr R Forgan - appointed 2nd December 2022  
Mrs D Jeffery - Treasurer - appointed 15th November 2023  
Worth Matravers Parish Council - Nominee Mr R Khanna.

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**Business address**  
Harmans Cross Village Hall  
Haycrafts Lane  
Harmans Cross  
Swainage  
BH19 3EB

Approved by order of the board of trustees on ..... 28 / 3 / 24 ..... and signed on its behalf by:

.....  
Mrs A Clough - Trustee

**Independent Examiner's Report to the Trustees of  
Harmans Cross Village Hall**

**Independent examiner's report to the trustees of Harmans Cross Village Hall**

I report to the charity trustees on my examination of the accounts of Harmans Cross Village Hall (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

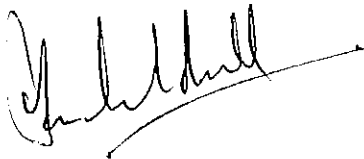
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



I M Rodd BSc FCA FCCA

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 3 April 2024.....

**Harmans Cross Village Hall**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	570	2,500	3,070	11,938
Other trading activities	4	61,509	-	61,509	51,732
Investment income	5	2,619	-	2,619	828
<b>Total</b>		<u>64,698</u>	<u>2,500</u>	<u>67,198</u>	<u>64,498</u>
<b>EXPENDITURE ON</b>					
Raising funds		13,967	-	13,967	14,296
<b>Charitable activities</b>	6				
Village Hall		49,967	14,150	64,117	54,445
<b>Total</b>		<u>63,934</u>	<u>14,150</u>	<u>78,084</u>	<u>68,741</u>
<b>NET INCOME/(EXPENDITURE)</b>		764	(11,650)	(10,886)	(4,243)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		160,169	537,689	697,858	702,101
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>160,933</u></u>	<u><u>526,039</u></u>	<u><u>686,972</u></u>	<u><u>697,858</u></u>

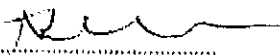
The notes form part of these financial statements

Harmans Cross Village Hall

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	65,582	523,539	589,121	614,374
<b>CURRENT ASSETS</b>					
Stocks	11	657	-	657	602
Debtors	12	21,611	-	21,611	18,172
Cash at bank and in hand		100,087	2,500	102,587	86,573
		<u>122,355</u>	<u>2,500</u>	<u>124,855</u>	<u>105,347</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(27,004)	-	(27,004)	(21,863)
<b>NET CURRENT ASSETS</b>		<u>95,351</u>	<u>2,500</u>	<u>97,851</u>	<u>83,484</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>160,933</u>	<u>526,039</u>	<u>686,972</u>	<u>697,858</u>
<b>NET ASSETS</b>		<u>160,933</u>	<u>526,039</u>	<u>686,972</u>	<u>697,858</u>
<b>FUNDS</b>	14				
Unrestricted funds				160,933	160,169
Restricted funds				526,039	537,689
<b>TOTAL FUNDS</b>				<u>686,972</u>	<u>697,858</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/3/24 and were signed on its behalf by:

  
A Clough - Trustee

The notes form part of these financial statements

## Harmans Cross Village Hall

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office can be found on page 3 of these financial statements.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Government grants**

Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 2. ACCOUNTING POLICIES - continued

##### **Expenditure**

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition. Stock is measured on a First in - First out basis.

##### **Taxation**

The charity is exempt from tax on 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.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### **Debtors**

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

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**2. ACCOUNTING POLICIES - continued**

**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**

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

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	3,070	115
Grants	-	11,823
	3,070	11,938
	3,070	11,938

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Dorset Council	-	11,823
	-	11,823
	-	11,823

**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Residents club bar takings	4,389	3,107
General rental	19,180	16,438
Wedding rental	12,486	8,871
Field day	20,697	19,521
Music night	1,328	1,656
Movie night	1,177	522
Coffee morning	825	1,070
Other trading income	136	547
Barn dance income	1,291	-
	61,509	51,732
	61,509	51,732

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**5. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	2,619	828
	<u>          </u>	<u>          </u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Village Hall	28,393	35,724	64,117
	<u>          </u>	<u>          </u>	<u>          </u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Village Hall	5,873	29,851	35,724
	<u>          </u>	<u>          </u>	<u>          </u>

Accountancy and legal fees includes £1,680 (2022 - £1,530) in independent examination fees (inclusive of VAT).

Support costs, included in the above, are as follows:

**Management**

	2023 Village Hall £	2022 Total activities £
Booking Secretary	5,873	3,419
	<u>          </u>	<u>          </u>

**Governance costs**

	2023 Village Hall £	2022 Total activities £
Accountancy and legal fees	1,972	2,062
Depreciation of tangible fixed assets	27,879	27,307
	<u>          </u>	<u>          </u>
	<u>29,851</u>	<u>29,369</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022. Please refer to Note 15 for transactions with related parties of trustees.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022 other than as direct reimbursement of out of pocket charitable expenditure.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,782	9,156	11,938
Other trading activities	51,732	-	51,732
Investment income	828	-	828
<b>Total</b>	<b>55,342</b>	<b>9,156</b>	<b>64,498</b>
 <b>EXPENDITURE ON</b>			
Raising funds	14,296	-	14,296
<b>Charitable activities</b>			
Village Hall	40,295	14,150	54,445
<b>Total</b>	<b>54,591</b>	<b>14,150</b>	<b>68,741</b>
 <b>NET INCOME/(EXPENDITURE)</b>	 751	 (4,994)	 (4,243)
<b>Transfers between funds</b>	9,156	(9,156)	-
<b>Net movement in funds</b>	<b>9,907</b>	<b>(14,150)</b>	<b>(4,243)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	150,262	551,839	702,101
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>160,169</b>	<b>537,689</b>	<b>697,858</b>

This note shows the comparative movements for the year ended 31 December 2022.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023	759,273	91,781	851,054
Additions	-	2,626	2,626
	<u>759,273</u>	<u>94,407</u>	<u>853,680</u>
At 31 December 2023	759,273	94,407	853,680
<b>DEPRECIATION</b>			
At 1 January 2023	178,244	58,436	236,680
Charge for year	15,186	12,693	27,879
	<u>193,430</u>	<u>71,129</u>	<u>264,559</u>
At 31 December 2023	193,430	71,129	264,559
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>565,843</u>	<u>23,278</u>	<u>589,121</u>
At 31 December 2022	<u>581,029</u>	<u>33,345</u>	<u>614,374</u>

A total restricted net book value of £523,540 (2022: £537,689) is included within land and buildings. This is depreciated annually and a charge recognised through the statement of financial activities.

**11. STOCKS**

	2023 £	2022 £
Stocks	657	602
	<u>657</u>	<u>602</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	18,713	17,769
Other debtors	1,762	150
Prepayments	1,136	253
	<u>21,611</u>	<u>18,172</u>

Trade debtors includes rental hire for bookings that have not yet occurred in the financial year. Where this is the case, the income has been deferred and this is shown as a liability in the notes of these financial statements.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	4,487	317
Other creditors	1,410	1,410
Accrued expenses	2,490	2,882
Rental income in advance	18,617	17,254
	<u>27,004</u>	<u>21,863</u>

Rental income in advance is deferred income for room hire that has been invoiced for bookings due to take place after the year end.

**14. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	160,169	764	160,933
<b>Restricted funds</b>			
Hall	537,689	(14,150)	523,539
Play area	-	2,500	2,500
	<u>537,689</u>	<u>(11,650)</u>	<u>526,039</u>
<b>TOTAL FUNDS</b>	<u>697,858</u>	<u>(10,886)</u>	<u>686,972</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	64,698	(63,934)	764
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
Play area	2,500	-	2,500
	<u>2,500</u>	<u>(14,150)</u>	<u>(11,650)</u>
<b>TOTAL FUNDS</b>	<u>67,198</u>	<u>(78,084)</u>	<u>(10,886)</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	150,262	751	9,156	160,169
<b>Restricted funds</b>				
Hall	551,839	(14,150)	-	537,689
Solar	-	9,156	(9,156)	-
	<u>551,839</u>	<u>(4,994)</u>	<u>(9,156)</u>	<u>537,689</u>
<b>TOTAL FUNDS</b>	<u>702,101</u>	<u>(4,243)</u>	<u>-</u>	<u>697,858</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,342	(54,591)	751
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
Solar	9,156	-	9,156
	<u>9,156</u>	<u>(14,150)</u>	<u>(4,994)</u>
<b>TOTAL FUNDS</b>	<u>64,498</u>	<u>(68,741)</u>	<u>(4,243)</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	150,262	1,515	9,156	160,933
<b>Restricted funds</b>				
Hall	551,839	(28,300)	-	523,539
Solar	-	9,156	(9,156)	-
Play area	-	2,500	-	2,500
	<u>551,839</u>	<u>(16,644)</u>	<u>(9,156)</u>	<u>526,039</u>
<b>TOTAL FUNDS</b>	<u>702,101</u>	<u>(15,129)</u>	<u>-</u>	<u>686,972</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,040	(118,525)	1,515
<b>Restricted funds</b>			
Hall	-	(28,300)	(28,300)
Solar	9,156	-	9,156
Play area	2,500	-	2,500
	<u>11,656</u>	<u>(28,300)</u>	<u>(16,644)</u>
<b>TOTAL FUNDS</b>	<u>131,696</u>	<u>(146,825)</u>	<u>(15,129)</u>

**Purposes of restricted funds**

Hall - This fund relates to funding obtained for the renovation of the Harman's Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets in the accounts.

Solar - restricted for the purchase and installation of Solar panels.

Play area - restricted for work on the outside play area.

## **Harmans Cross Village Hall**

### **Notes to the Financial Statements - continued for the Year Ended 31 December 2023**

#### **15. RELATED PARTY DISCLOSURES**

David Hollister Accountants Ltd is a company controlled by David Hollister, a trustee. During the year, the company received £5,873 (2022: £3,419) for services provided as booking secretary to Harmans Cross Village Hall. At the year end £1,768 (2022 - £257) was still owed by the charity.

Worth Matravers Parish Council is a trustee of the charity. During the year the Parish Council donated amounts totalling £Nil (2022 - £115) and contributed £524 (2022 - £372) in rental income for the charity. At the year end £Nil (2022 - £65) was still owed to the charity.

**HARMANS CROSS VILLAGE HALL**

England & Wales - Charity number 1093137

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# Accounts

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**REGISTERED CHARITY NUMBER: 1093137**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Harmans Cross Village Hall**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

## **Harmans Cross Village Hall**

### **Contents of the Financial Statements for the Year Ended 31 December 2022**

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<b>Notes to the Financial Statements</b>	8 to 16

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trustees consider the Hall offers a first-class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5 year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

Two major investment projects were undertaken in 2022. Firstly, a new projector and sound system have been installed. These are regularly in use at monthly movie nights, U3A and other lectures and training events and sometimes at weddings. The other major investment was the installation of solar panels on the hall roof. This was part-financed through a grant from Low Carbon Dorset.

The year's finances were bolstered by a very successful August Bank Holiday Fete. Over one hundred volunteers helped raise over £10,000. It was also a good year for weddings.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Financial position**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs arising at short notice. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

This report covers the financial period from 1st January 2022 to 31st December 2022. The Hall reopened fully in 2022; post Covid restrictions being lifted in the early part of the year. Most of the regular groups returned along with our regular events, although numbers attending have taken time to get back to pre-covid normal levels such as with Movie Nights. There were six weddings held this year; there were some cancellations due to some bookings made in 2020 and 2021 being carried forward but then subsequently cancelled. We held our main fundraising Annual Fete on the August Bank Holiday creating a surplus of over £10,000, the highest figure for a number of years.

The Charity generated an accounting surplus of £751 for the unrestricted fund but overall the total funds showed a loss of £4,243 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a surplus of £751 but the transfer of £9,156 gives a total of £9,907 which more accurately reflects the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the Hall. We applied for and received one Covid related grants of £2,667 from Dorset Council in 2022. Capital Expenditure for this year was a lot higher having invested £14,623 to replace the Projector and associated equipment, a new entrance Sign Board at £1,025, a half share in a new 12m x 6m Marquee with Swanage Rotary and the Solar Panel PV Array at £22,890 for which we applied for and received a 40% Grant (£9,156) from Low Carbon Dorset. A net total of £30,108 from our own resources was invested. We are sure these investments will help to increase income for the Hall, keep AV equipment up to date and reduce energy costs in future years. The new large Marquee allowed us to operate our own Bar at this year's Fete which helped generate more direct income.

General rental income is still the main source of the Hall income at £16,438. Weddings income was up from last year at £8,871 (2021- £5,699). Movie Nights started up again but numbers have been disappointing but people attending are expected to increase in 2023. Again, 2 music nights have taken place but only made a small surplus. The Residents Club operates the bar and takings have increased.

Costs have been carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. General running costs have increased due to the Hall being fully open to £10,863 (2021- £6,472) and due to a rise in all costs generally. Other costs such as repairs and maintenance were down but cleaning up however we are seeing at the year end and into 2023 costs to rise due to inflation. We are also aware that the hall is now 12 years old and there will be increasing repairs and maintenance costs due to the age of equipment. We are taking this into account in our forward budgeting. The Trustees consider it prudent to keep high level of reserves (see Reserves Policy) for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community.

The Cash position at the 31st December 2022 was £86,573, down from £101,536 last year which reflects the increase in capital expenditure this year. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £83,484 at the 31 December 2022 (2021: £99,685).

**Reserves policy**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Going concern**

The Trustees consider the Charity to be a going concern at the period end.

Lettings have returned to more normal levels and there are 10 Weddings booked for 2023. It is planned to invest in a new Small Children's Play Area in 2023 subject to obtaining outside funding. The Trustees have reviewed the financial situation and consider that in 2023 the Charity will remain a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

**Organisational structure**

The structure consists of Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. The Committee of Trustees usually meets on a 6-8 weekly basis with a full agenda already circulated. 2022 saw the return of face-to-face meetings post Covid. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments, policies and other statements and demands on a regular basis.

**Recruitment, induction and training of new trustees**

The Trustees work in small rotating teams for the welcoming and familiarisation of new hirers. Use is made of laminated standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/ Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. There is now an emphasis to have a large team of volunteers "Friends of the Hall" to help rather than the need for everyone to specifically join the Committee. New helpers are always welcome and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers with the exception of the Booking Secretary whose company receives a fee for work undertaken. A wide range of volunteers are used to help run our Annual August Bank Holiday Field Day (the main yearly Hall Fundraiser) or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1093137

**Principal address**

High Oaks  
Valley Road  
Corfe Castle  
Wareham  
Dorset  
BH20 5HU

**Harmans Cross Village Hall**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**Trustees**

Mrs A. Clough - Chair  
Mr F Crawford - Treasurer  
Mr C Finch  
Mrs K Furlong - Secretary  
Mr D Hollister - (Co-opted)  
Mrs M Larthe - resigned 17th January 2023  
Mr J McGovern  
Mr T Peacock  
Mr R Forgan - appointed 2nd December 2022  
Worth Matravers Parish Council - Nominee Mr R Khanna.


**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Business address**

Harmans Cross Village Hall  
Haycrafts Lane  
Harmans Cross  
Swanage  
BH19 3EB

Approved by order of the board of trustees on ..... 5/4/23 ..... and signed on its behalf by:

  
.....  
Mrs A Clough - Trustee

**Independent Examiner's Report to the Trustees of  
Harmans Cross Village Hall**

**Independent examiner's report to the trustees of Harmans Cross Village Hall**

I report to the charity trustees on my examination of the accounts of Harmans Cross Village Hall (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

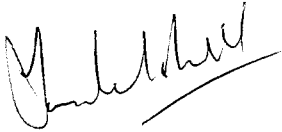
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



I M Rodd BSc FCA FCCA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 27 April 2023

**Harmans Cross Village Hall**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,782	9,156	11,938	17,516
Other trading activities	4	51,732	-	51,732	34,810
Investment income	5	828	-	828	735
<b>Total</b>		<u>55,342</u>	<u>9,156</u>	<u>64,498</u>	<u>53,061</u>
<b>EXPENDITURE ON</b>					
Raising funds		14,296	-	14,296	8,609
Charitable activities Village Hall	6	40,295	14,150	54,445	39,333
<b>Total</b>		<u>54,591</u>	<u>14,150</u>	<u>68,741</u>	<u>47,942</u>
<b>NET INCOME/(EXPENDITURE)</b>					
		751	(4,994)	(4,243)	5,119
Transfers between funds	14	9,156	(9,156)	-	-
Net movement in funds		9,907	(14,150)	(4,243)	5,119
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		150,262	551,839	702,101	696,982
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>160,169</u></u>	<u><u>537,689</u></u>	<u><u>697,858</u></u>	<u><u>702,101</u></u>

The notes form part of these financial statements

**Harmans Cross Village Hall**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	76,685	537,689	614,374	602,416
<b>CURRENT ASSETS</b>					
Stocks	11	602	-	602	711
Debtors	12	18,172	-	18,172	19,570
Cash at bank and in hand		86,573	-	86,573	101,536
		105,347	-	105,347	121,817
<b>CREDITORS</b>					
Amounts falling due within one year	13	(21,863)	-	(21,863)	(22,132)
		83,484	-	83,484	99,685
<b>NET CURRENT ASSETS</b>					
		160,169	537,689	697,858	702,101
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		160,169	537,689	697,858	702,101
<b>NET ASSETS</b>					
		160,169	537,689	697,858	702,101
<b>FUNDS</b>					
	14				
Unrestricted funds				160,169	150,262
Restricted funds				537,689	551,839
				697,858	702,101
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on .....5/4/23..... and were signed on its behalf by:

.....  
A Clough - Trustee

## Harmans Cross Village Hall

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office can be found on page 3 of these financial statements.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Government grants**

Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2022

#### 2. ACCOUNTING POLICIES - continued

##### **Expenditure**

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition. Stock is measured on a First in - First out basis.

##### **Taxation**

The charity is exempt from tax on 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.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### **Debtors**

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

##### **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**

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

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	115	85
Grants	11,823	17,431
	<u>11,938</u>	<u>17,516</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Dorset Council	<u>11,823</u>	<u>17,431</u>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Residents club bar takings	3,107	667
General rental	16,438	12,019
Wedding rental	8,871	5,699
Field day	19,521	14,760
Music night	1,656	910
Movie night	522	-
Coffee morning	1,070	324
Other trading income	547	431
	<u>51,732</u>	<u>34,810</u>

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>828</u>	<u>735</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Village Hall	<u>21,657</u>	<u>32,788</u>	<u>54,445</u>

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2022

#### 7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Village Hall	<u>3,419</u>	<u>29,369</u>	<u>32,788</u>

Accountancy and legal fees includes £1,530 (2021 - £1,440) in independent examination fees (inclusive of VAT).

Support costs, included in the above, are as follows:

##### Management

	2022 Village Hall £	2021 Total activities £
Booking Secretary	<u>3,419</u>	<u>2,113</u>

##### Governance costs

	2022 Village Hall £	2021 Total activities £
Accountancy and legal fees	2,062	1,676
Depreciation of tangible fixed assets	<u>27,307</u>	<u>17,545</u>
	<u>29,369</u>	<u>19,221</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

#### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	17,516	-	17,516
Other trading activities	34,810	-	34,810
Investment income	<u>735</u>	<u>-</u>	<u>735</u>
<b>Total</b>	<u>53,061</u>	<u>-</u>	<u>53,061</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,609	-	8,609

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Village Hall	25,183	14,150	39,333
<b>Total</b>	33,792	14,150	47,942
<b>NET INCOME/(EXPENDITURE)</b>	19,269	(14,150)	5,119
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	130,993	565,989	696,982
<b>TOTAL FUNDS CARRIED FORWARD</b>	150,262	551,839	702,101

This note shows the comparative movements for the year ended 31 December 2021.

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022	759,273	52,517	811,790
Additions	-	39,264	39,264
At 31 December 2022	759,273	91,781	851,054
<b>DEPRECIATION</b>			
At 1 January 2022	163,059	46,315	209,374
Charge for year	15,185	12,121	27,306
At 31 December 2022	178,244	58,436	236,680
<b>NET BOOK VALUE</b>			
At 31 December 2022	581,029	33,345	614,374
At 31 December 2021	596,214	6,202	602,416

A total restricted net book value of £537,689 (2021: £551,839) is included within land and buildings. This is depreciated annually and a charge recognised through the statement of financial activities.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. STOCKS**

	2022	2021
	£	£
Stocks	602	711
	<u>602</u>	<u>711</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	17,769	19,327
Other debtors	150	150
Prepayments	253	93
	<u>18,172</u>	<u>19,570</u>

Trade debtors includes rental hire for bookings that have not yet occurred in the financial year. Where this is the case, the income has been deferred and this is shown as a liability in the notes of these financial statements. Debtors relating to events and bookings that have occurred in this financial year but where payment has not yet received at the year end total £515.

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	317	784
Other creditors	1,410	1,410
Accrued expenses	2,882	1,764
Rental income in advance	17,254	18,174
	<u>21,863</u>	<u>22,132</u>

Rental income in advance is deferred income for room hire that has been invoiced for bookings due to take place after the year end.

**14. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	150,262	751	9,156	160,169
<b>Restricted funds</b>				
Hall	551,839	(14,150)	-	537,689
Solar	-	9,156	(9,156)	-
	<u>551,839</u>	<u>(4,994)</u>	<u>(9,156)</u>	<u>537,689</u>
<b>TOTAL FUNDS</b>	<u>702,101</u>	<u>(4,243)</u>	<u>-</u>	<u>697,858</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,342	(54,591)	751
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
Solar	9,156	-	9,156
	<u>9,156</u>	<u>(14,150)</u>	<u>(4,994)</u>
<b>TOTAL FUNDS</b>	<u><u>64,498</u></u>	<u><u>(68,741)</u></u>	<u><u>(4,243)</u></u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	130,993	19,269	150,262
<b>Restricted funds</b>			
Hall	565,989	(14,150)	551,839
	<u>696,982</u>	<u>5,119</u>	<u>702,101</u>
<b>TOTAL FUNDS</b>	<u><u>696,982</u></u>	<u><u>5,119</u></u>	<u><u>702,101</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,061	(33,792)	19,269
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
	<u>53,061</u>	<u>(47,942)</u>	<u>5,119</u>
<b>TOTAL FUNDS</b>	<u><u>53,061</u></u>	<u><u>(47,942)</u></u>	<u><u>5,119</u></u>

## Harmans Cross Village Hall

### Notes to the Financial Statements - continued for the Year Ended 31 December 2022

#### 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	130,993	20,020	9,156	160,169
<b>Restricted funds</b>				
Hall	565,989	(28,300)	-	537,689
Solar	-	9,156	(9,156)	-
	<u>565,989</u>	<u>(19,144)</u>	<u>(9,156)</u>	<u>537,689</u>
<b>TOTAL FUNDS</b>	<u>696,982</u>	<u>876</u>	<u>-</u>	<u>697,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,403	(88,383)	20,020
<b>Restricted funds</b>			
Hall	-	(28,300)	(28,300)
Solar	9,156	-	9,156
	<u>9,156</u>	<u>(28,300)</u>	<u>(19,144)</u>
<b>TOTAL FUNDS</b>	<u>117,559</u>	<u>(116,683)</u>	<u>876</u>

#### Purposes of restricted funds

Hall - This fund relates to funding obtained for the renovation of the Harman's Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets in the accounts.

Solar - restricted for the purchase and installation of Solar panels.

#### Transfers between funds

A transfer has been made from the restricted Solar fund where the restriction has been fulfilled through the purchase of capital expenditure.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**15. RELATED PARTY DISCLOSURES**

David Hollister Accountants Ltd is a company controlled by David Hollister, a trustee. During the year, the company received £3,419 (2021: £2,113) for services provided as booking secretary to Harmans Cross Village Hall. At the year end £257 (2021 - £259) was still owed by the charity.

Worth Matravers Parish Council is a trustee of the charity. During the year the Parish Council donated amounts totalling £115 (2021 - £75) and contributed £372 (2021 - £84) in rental income for the charity. At the year end £65 (2021 - £40) was still owed to the charity.

**HARMANS CROSS VILLAGE HALL**

England & Wales - Charity number 1093137

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# Accounts

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**REGISTERED CHARITY NUMBER: 1093137**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
Harmans Cross Village Hall**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Harmans Cross Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The property and trust fund and its income shall be applied for the purposes of a Village Hall for the use of the inhabitants of those parts of the parishes of Worth Matravers, Langton Matravers and Corfe Castle that fall within the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race, politics, religion and other opinions. The Hall is used for meetings, lectures, classes, clubs and other forms of recreation and leisure time uses in the interests of social welfare and with the object of improving the conditions of life for the above inhabitants.

**Public benefit**

The trustees have had due regard to the Charity Commission guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trustees consider the Hall offers a first class modern venue for use by private individuals, groups and all others from the locality and further afield. It is used for a wide range of activities from local regular groups, weddings and private hire. Hire rates are cheaper for local residents and groups. It has modern facilities and its location next to Harmans Cross Railway Station, which is part of the Swanage Railway, make it an attractive and sought-after venue due to its location, ease of access and parking. It is the only social meeting venue in Harmans Cross.

The Trustees balance the need to manage the Hall's finances with the need to ensure that the premises and grounds remain in excellent condition and offer a quality facility for a wide range of activities for the local Community. The Trustees consider the Hall and Field have been maintained in this financial period to allow the Hall to be used for the activities as described above. Ongoing maintenance and repairs to preserve the structure and appearance of the Hall and Field/Playground have been carried out as and when required. There is a 5 year projected Capital Expenditure budget to aid future investment strategy and cash flow requirements.

Covid has affected the Hall, as it has every other aspect of life. The Trustees focussed on maintenance and improvements, during this year, on the field and play area and a team of residents painted all the play equipment. The picnic benches and tables were replaced, with low maintenance recycled plastic ones. Quotations were obtained for a new projector system with a view to installing in early 2022, when the Hall is quiet.

Normal activities recommenced once Covid restrictions began to be lifted, with special hire conditions to ensure all government Covid guidance was met. However, wedding numbers were substantially down.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2021**

**FINANCIAL REVIEW**

**Financial position**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs as experienced this year. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

This report covers the financial period from 1st January 2021 to 31st December 2021. The biggest effect on the finances was again the Covid pandemic which has reduced our ability to raise funds via normal lettings and wedding hire through the Hall not being open throughout the year. We were however able to hold our main fundraising Annual Fête in August. This was a social and financial success giving a net surplus of £8,083. The Hall was partially reopened during the year in line with Government regulations and was fully reopened as Covid secure from July onwards. There was not an immediate return by a lot of regular hirers which impacted on our income in the year.

The Charity generated an accounting surplus of £5,119 as shown in the Statement of Financial Activities on page 6 of the Report. It should be noted that the unrestricted fund shows a surplus of £19,269 which reflects more the trading position of the Charity with restricted expenditure relating solely to the depreciation charge recognised on the hall. We again applied for and received various Covid related grants of £17,431 from Dorset Council in 2021. This was approximately about a third of our income for 2021 and we are grateful for this financial support which has helped maintain our strong financial position and will allow the Hall in future years to maintain its planned investment programme. Capital expenditure for this year was £4,082 the main items being £2,263 for the new recycled seats and benches and £1,559 for two gazebos.

General rental income is still the main source of hall income at £12,019. Weddings were down again compared with pre Covid levels for the year and many booked in 2020 were carried forward to 2021 and again to 2022. Wedding income includes £900 deposits for 9 weddings booked for 2020. Movie Nights started up again in October but with low numbers so producing no net income for the year. One Music Night event produced a small loss of £65 again related to the reluctance of people to come together at the Hall for large enclosed events. The Residents Club operates the bar and restocked this year and reopened for sales at the events mentioned above.

Costs have been carefully monitored by the Committee and all areas of expenditure are assessed as to the necessity for the Trustees to maintain the standard of the premises and the service it provides for the Community. Costs have been reduced where possible when the Hall was closed as shown by the reduction in the main overhead expenditure of light and heat from £4,833 in 2020 to £2,267 in 2021.

The Cash position at the 31st December 2021 was £101,536, up £15,934 from the previous year. The Trustees consider it prudent to keep these level of reserves for ongoing repairs, maintenance, the planned capital improvement programme and letting cancellations so that the Hall can continue to meet its commitments and objectives to the Community. Free reserves, defined as unrestricted funds less any unrestricted fixed asset balances, totalled £99,685 at the 31 December 2021 (2020: £81,103).

**Reserves policy**

The Trustees actively review the major risks which the Charity faces on a regular basis and publishes the written risk assessments in the Hall. The Trustees believe that the current reserves combined with regular reviews of the key financial income and expenditure ensure there are sufficient reserves in the event of any adverse and unexpected costs as experienced this year. The Reserves Policy, recently updated, aims for the Charity to hold a minimum of £50,000. We will continue to seek to develop alternative income streams to add to this stability. The Trustees are satisfied that during the period of this report there has been no impairment of the Hall premises and that the improvements introduced have already proved to be valued and will maintain and increase bookings.

**Going concern**

The Trustees consider the Charity to be a going concern at the period end.

Lettings have returned to more normal levels and there are nine weddings booked for 2022. The planned investment of a new Projector in January 2022 took place costing £14,623. The Trustees have reviewed the financial situation and consider that in 2022 the Charity will remain a going concern.

## Harmans Cross Village Hall

### Report of the Trustees for the Year Ended 31 December 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is governed by the Trust Deed dated 1st May 2002 (approved by order of the Charity Commission 25th July 2002 - Charity number 1093137).

##### **Organisational structure**

The structure consists of Trustees (up to twelve) with an Executive Group consisting of the Chairman, Treasurer and Secretary. The Committee of Trustees usually meets on a two monthly basis with a full agenda already circulated. Due to the Covid 19 Pandemic arising in the year, Committee meetings were held via Zoom and this suited the majority of Trustees. It was agreed that this method would continue until safe to meet in person and that this method of holding meetings had no impairment on the running of the Charity. The Trustees have followed Government guidelines and regulations in regard to Covid 19 and when allowed to open have made the Hall Covid secure. Any important issues between these meetings are dealt with via email communication or by the Executive Group meeting. Reports on all aspects of the finances, maintenance of the building, lettings and use of the facilities are reviewed. The Committee reviews appropriate risk assessments and other statements and demands on a regular basis.

##### **Recruitment, induction and training of new trustees**

The Trustees work in small rotating teams for the welcoming and familiarisation of new hirers. Use is made of laminated standard instructions to show how to use equipment. The recruitment of suitable and enthusiastic Trustees/ Volunteers is ongoing. Trustees are recruited by local advertising and personal contact at relevant Hall meetings such as the AGM. There is now an emphasis to have a large team of volunteers "Friends of the Hall" to help rather than the need for everyone to specifically join the Committee. New helpers are always welcome and they are shown the procedures by initial observation and explanation. Induction is progressive and not onerous. Training sessions are run from time to time. All the Trustees are unpaid volunteers with the exception of the Booking Secretary whose company receives a fee for work undertaken. A wide range of volunteers are used to help run our Annual August Bank Holiday Field Day (the main yearly Hall Fundraiser) or any other special events that may be undertaken.

The Trustees remain fully advised in all matters relating to the safe and successful running of the Hall, its equipment and facilities.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1093137

##### **Principal address**

High Oaks  
Valley Road  
Corfe Castle  
Wareham  
Dorset  
BH20 5HU

##### **Trustees**

Mrs A. Clough - Chair  
Mr F Crawford - Treasurer  
Mr C Finch  
Mrs K Furlong - Secretary  
Mr D Hollister - (Co-opted)  
Mrs M Larthe  
Mr J McGovern  
Mr T Peacock  
Worth Matravers Parish Council - Nominee Mr R Khanna.

**Harmans Cross Village Hall**  
**Report of the Trustees**  
**for the Year Ended 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**Business address**

Harmans Cross Village Hall  
Haycrafts Lane  
Harmans Cross  
Swanage  
BH19 3EB

Approved by order of the board of trustees on ..... 6th April 2022 ..... and signed on its behalf by:



.....  
Mrs A Clough - Trustee

**Independent Examiner's Report to the Trustees of  
Harmans Cross Village Hall**

**Independent examiner's report to the trustees of Harmans Cross Village Hall**

I report to the charity trustees on my examination of the accounts of Harmans Cross Village Hall (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



J Richardson ACA FCCA DChA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 25<sup>th</sup> April 2022

**Harmans Cross Village Hall**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	17,516	-	17,516	10,075
Other trading activities	4	34,810	-	34,810	10,277
Investment income	5	735	-	735	1,142
<b>Total</b>		53,061	-	53,061	21,494
 <b>EXPENDITURE ON</b>					
Raising funds		8,609	-	8,609	1,626
<b>Charitable activities</b>	6				
Village Hall		25,183	14,150	39,333	175,799
<b>Total</b>		33,792	14,150	47,942	177,425
<b>NET INCOME/(EXPENDITURE)</b>		19,269	(14,150)	5,119	(155,931)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		130,993	565,989	696,982	852,913
<b>TOTAL FUNDS CARRIED FORWARD</b>		150,262	551,839	702,101	696,982


The notes form part of these financial statements

**Harmans Cross Village Hall**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	50,577	551,839	602,416	615,879
<b>CURRENT ASSETS</b>					
Stocks	11	711	-	711	-
Debtors	12	19,570	-	19,570	14,773
Cash at bank and in hand		101,536	-	101,536	85,602
		121,817	-	121,817	100,375
<b>CREDITORS</b>					
Amounts falling due within one year	13	(22,132)	-	(22,132)	(19,272)
<b>NET CURRENT ASSETS</b>					
		99,685	-	99,685	81,103
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		150,262	551,839	702,101	696,982
<b>NET ASSETS</b>					
		150,262	551,839	702,101	696,982
<b>FUNDS</b>					
	14			150,262	130,993
Unrestricted funds				551,839	565,989
Restricted funds				702,101	696,982
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on 6th April 2022 and were signed on its behalf by:

  
 .....  
 A Clough - Trustee

The notes form part of these financial statements

## Harmans Cross Village Hall

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office can be found on page 3 of these financial statements.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Government grants**

Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. ACCOUNTING POLICIES - continued**

**Expenditure**

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Freehold property - 2% on cost
- Fixtures and fittings - 25% on cost

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition. Stock is measured on a First in - First out basis.

**Taxation**

The charity is exempt from tax on 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.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Debtors**

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

**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**

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

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**3. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	85	75
Grants	17,431	10,000
	<u>17,516</u>	<u>10,075</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Dorset Council	17,431	10,000
	<u>17,431</u>	<u>10,000</u>

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Residents club bar takings	667	1,348
General rental	12,019	6,470
Wedding rental	5,699	1,096
Field day	14,760	-
Music night	910	836
Movie night	-	400
Coffee morning	324	115
Other trading income	431	12
	<u>34,810</u>	<u>10,277</u>

**5. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	735	1,142
	<u>735</u>	<u>1,142</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Village Hall	17,999	21,334	39,333
	<u>17,999</u>	<u>21,334</u>	<u>39,333</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Village Hall	<u>2,113</u>	<u>19,221</u>	<u>21,334</u>

Accountancy and legal fees includes £1,440 in independent examination fees (inclusive of VAT). No Independent examination was required in the prior year.

Support costs, included in the above, are as follows:

**Management**

	2021 Village Hall £	2020 Total activities £
Booking Secretary	<u>2,113</u>	<u>1,281</u>

**Governance costs**

	2021 Village Hall £	2020 Total activities £
Accountancy and legal fees	1,676	1,022
Depreciation of tangible fixed assets	17,545	154,364
	<u>19,221</u>	<u>155,386</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,075	-	10,075
Other trading activities	10,277	-	10,277
Investment income	<u>1,142</u>	-	<u>1,142</u>
<b>Total</b>	<b>21,494</b>	<b>-</b>	<b>21,494</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,626	-	1,626

Harmans Cross Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Village Hall	30,256	145,543	175,799
<b>Total</b>	<u>31,882</u>	<u>145,543</u>	<u>177,425</u>
<b>NET INCOME/(EXPENDITURE)</b>	(10,388)	(145,543)	(155,931)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	141,381	711,532	852,913
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,993</u>	<u>565,989</u>	<u>696,982</u>

This note shows the comparative movements for the year ended 31 December 2020.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2021	759,273	48,435	807,708
Additions	-	4,082	4,082
At 31 December 2021	<u>759,273</u>	<u>52,517</u>	<u>811,790</u>
<b>DEPRECIATION</b>			
At 1 January 2021	147,873	43,956	191,829
Charge for year	15,186	2,359	17,545
At 31 December 2021	<u>163,059</u>	<u>46,315</u>	<u>209,374</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>596,214</u>	<u>6,202</u>	<u>602,416</u>
At 31 December 2020	<u>611,400</u>	<u>4,479</u>	<u>615,879</u>

A total restricted net book value of £551,839 (2020: £565,989) is included within land and buildings. This is depreciated annually and a charge recognised through the statement of financial activities.

Harmans Cross Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

11. STOCKS

	2021	2020
	£	£
Stocks	711	-
	<u>711</u>	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	19,327	14,443
Other debtors	150	150
Prepayments	93	180
	<u>19,570</u>	<u>14,773</u>

Trade debtors includes rental hire for bookings that have not yet occurred in the financial year. Where this is the case, the income has been deferred and this is shown as a liability in the notes of these financial statements. Debtors relating to events and bookings that have occurred in this financial year but where payment has not yet received at the year end total £1,154.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	784	1,076
Other creditors	1,410	1,410
Accrued expenses	1,764	360
Rental income in advance	18,174	16,426
	<u>22,132</u>	<u>19,272</u>

Rental income in advance is deferred income for room hire that has been invoiced for bookings due to take place after the year end.

14. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	130,993	19,269	150,262
<b>Restricted funds</b>			
Hall	565,989	(14,150)	551,839
<b>TOTAL FUNDS</b>	<u>696,982</u>	<u>5,119</u>	<u>702,101</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,061	(33,792)	19,269
<b>Restricted funds</b>			
Hall	-	(14,150)	(14,150)
<b>TOTAL FUNDS</b>	<u>53,061</u>	<u>(47,942)</u>	<u>5,119</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	141,381	(10,388)	130,993
<b>Restricted funds</b>			
Hall	711,532	(145,543)	565,989
<b>TOTAL FUNDS</b>	<u>852,913</u>	<u>(155,931)</u>	<u>696,982</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,494	(31,882)	(10,388)
<b>Restricted funds</b>			
Hall	-	(145,543)	(145,543)
<b>TOTAL FUNDS</b>	<u>21,494</u>	<u>(177,425)</u>	<u>(155,931)</u>

**Harmans Cross Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	141,381	8,881	150,262
<b>Restricted funds</b>			
Hall	711,532	(159,693)	551,839
<b>TOTAL FUNDS</b>	<u>852,913</u>	<u>(150,812)</u>	<u>702,101</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,555	(65,674)	8,881
<b>Restricted funds</b>			
Hall	-	(159,693)	(159,693)
<b>TOTAL FUNDS</b>	<u>74,555</u>	<u>(225,367)</u>	<u>(150,812)</u>

**Purposes of restricted funds**

Hall - This fund relates to funding obtained for the renovation of the Harman's Cross Village Hall. The project has been completed and all restricted funds are now held as tangible fixed assets in the accounts.

**15. RELATED PARTY DISCLOSURES**

David Hollister Accountants Ltd is a company controlled by David Hollister, a trustee. During the year, the company received £2,113 (2020: £1,281) for services provided as booking secretary to Harmans Cross Village Hall.