

HARMANS CROSS VILLAGE HALL

Annual Report and Accounts – 31 December 2025

CONTENTS

	Page
Legal and Administration	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-11

HARMANS CROSS VILLAGE HALL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity number	1093137
Contact address	White Webs North Instow Harmans Cross Swanage Dorset BH19 3DT
Business address	Harmans Cross Village Hall Haycrafts Lane Harmans Cross Swanage BH19 3EB
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
Custodian Trustee	Worth Matravers Parish Council
Independent Examiner	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 £
Income from:					
Donations and legacies		-	-	-	2,857
Charitable activities	2	60,526	-	60,526	57,087
Investment income		4,086	-	4,086	3,972
Total income		<u>64,612</u>	<u>-</u>	<u>64,612</u>	<u>63,916</u>
Expenditure on:					
Raising funds		16,214	-	16,214	15,059
Charitable activities	3	52,099	14,287	66,386	66,434
Total expenditure		<u>68,313</u>	<u>14,287</u>	<u>82,600</u>	<u>81,493</u>
Net income/(expenditure) for the year and net movement in funds		(3,701)	(14,287)	(17,988)	(17,577)
Reconciliation of funds:					
Total funds brought forward		<u>159,869</u>	<u>509,526</u>	<u>669,395</u>	<u>686,972</u>
Total funds carried forward		<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
		£	£
	Notes		
FIXED ASSETS			
Tangible fixed assets	4	536,102	564,772
CURRENT ASSETS			
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>
CURRENT LIABILITIES			
Amounts falling due in less than one year	6	(13,402)	(10,026)
		<u></u>	<u></u>
NET CURRENT ASSETS		115,305	104,623
		<u></u>	<u></u>
NET ASSETS		£651,407	£669,395
		<u></u>	<u></u>
FUNDS	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

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

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