

REGISTERED COMPANY NUMBER: 07461381 (England and Wales)
REGISTERED CHARITY NUMBER: 1140612

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Heswall Hall Community Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

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for the Year Ended 31 August 2025

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Heswall Hall Community Trust

Report of the Trustees for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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 Charitable Company was formed to benefit the Community of Heswall and its surrounds with the primary purpose of taking over and managing Heswall Hall for the benefit of the community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trust has therefore established a wholly owned Trading Company to undertake additional activities to help fund the Trust in the future.

Public benefit

The charity is meeting the public benefit requirement as the purpose of the charity is to benefit the community of Heswall and the surrounding area.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Once again, our community has shown its support for the Hall and not just by using our excellent facilities for parties and functions or attending one of the many events and activities on offer. Last year we saw overwhelming backing for our Hall when Wirral Borough Council was considering the closure of our car park. The threat to this amenity galvanised our users and led a very successful campaign combining various local interest groups in a very vocal opposition (widely reported in the press and on social media) to any closure. Success, for the time being, was secured when the trustees were able to bring the conditions of the lease held by HHCT to the attention of the council. (The council are required to give HHCT two years notice if they wish to close the car park). We've heard nothing more from WBC.

This year we launched an appeal to replace our ageing accessibility lift which enables easy access (avoiding the small flight of steps) from the main entrance level in the Gayton room to the well of the Hall. Overwhelmed by the generosity of our users, visitors and residents, we reached our target with donations from Heswall and District Round Table and the National Lottery. We now have a brand-new lift which is very similar to the original but reliable and much appreciated by both our regular users and visitors. The Round Table and Lottery grants also enabled us to clean, repair and resurface the wooden floors in all our main rooms and replace the carpet tiles in the Hurton and Gayton Rooms. The huge task of organising the flooring and repairs etc was masterminded by our manager Sarah Douglas and her team, no mean feat given the number of people and events we had in the diary. Big thanks to the staff who really pulled out all the stops especially when our flooring contractor had to cancel at the last minute due to illness. Sarah found a first-class replacement and with some rescheduling and our wonderfully accommodating and understanding users all was not lost.

Our recent facelift has had an impact on our room hire business which has gone from strength to strength while regular room hirers have remained loyal to us. Regular feedback tells us our users not only appreciate the excellent facilities we offer but also the staff who are unfailingly helpful, polite and go the extra mile to make the visitor experience the best it can be. We continue to increase the number of regular biannual and annual users with more than ten Dance Schools from across Wirral holding their end of year shows and parties at the Hall. We are fast becoming the 'go to' venue for these organisations. Rock Academy (previously Drum Academy) hires the entire Hall for their annual showcase event. 'Teach Rex' events continue to use the Hall for regular holiday performances and sell out on every occasion. We continue to diversify our offer with live events, concerts and theatre presentations and more.

For example, this year we hosted the Cheshire Drama Festival which showcased, over a weekend, new short plays in competition for a place in a regional Drama Festival final. A local bookshop has chosen the Hall as the venue for their celebrity authors 'Afternoon Tea With' events which have attracted sell out audiences. The Out of the Blue Jazz Orchestra with its monthly mid-week residency at the Hall is extremely popular and this year, as a result of collaborative working we have added select Saturday night events with nationally known singers such as Clare Teal and Matt Ford. We hope this will grow in the future. New this year was our 'Early Doors Disco' event following the trend for a night out with an early start and finish. A successful debut for this type of event and enjoyed by all but unfortunately it took place on the hottest night of the year. We'll be trying again but this time in the autumn. In addition to our monthly evening cinema and free monthly matinée cinema (kindly supported by our local Tesco store) we've added an Arts Cinema. Showing ballet and opera productions recorded live at world renowned Opera houses, our Sunday afternoon presentations are developing quite the following. We charge a very reasonable £8 per ticket which is on average at least half the price of seeing the same thing at the cinema. The availability of these recordings is limited by licensing and we don't yet have either the equipment or technology to offer live streaming. But who knows what we can achieve in the future? We have ambitions!

The Farmers' Market continues to thrive and has expanded outside to the front of the Hall. The Craft Market, which runs on the same day, has also increased the number of makers they display. We continue to have our bar and catering partnerships and working together we provide a first-class service for weddings, parties, functions and events. We're very pleased to work with and belong to the Heswall and District Business Association to support efforts to keep businesses alive on the high street. The switch on of the Christmas Lights in Heswall and the Christmas Business Fair is now a fixture in the Hall calendar. We're a dynamic venue with an ever-evolving programme, constantly looking to innovate, attract new audiences and serve a changing population. We don't underestimate the ongoing challenges we face but as a team we have the ambition to succeed in keeping the Hall at the heart of the community now and for future generations.

FINANCIAL REVIEW

Financial position

There was an operating deficit of £7,544 (2024 £20,065) and gains on investments of £32 (2024 £14,911) leaving unrestricted reserves of £490,256 (2024 £476,782) and restricted reserves of £29,834 (2024 £41,537) at the year end.

Reserves policy

The Trustees of Heswall Hall have arrived at their reserves policy after taking into consideration the following factors.

A level of reserves is required in order to protect the future of the hall against the risk of unforeseen variances in income and for Maintenance, Refurbishment and Development works.

The level of reserves has been arrived at to ensure continuity of the Hall taking into account the monthly expenditure required for running costs and any to fund liabilities, should the hall be faced with unplanned closure.

There is a concern about the possible volatile nature of the income stream due to factors that are outside the control of the hall such as car park closures and competition from other event spaces in the area and feel it would be prudent to keep six months running costs in reserve to cover unforeseen emergencies.

The hall has invested funds that are managed with expert advice, in order to raise income for the charity and meet liabilities if so needed. These funds are readily accessible. The trustees have invested these funds with a view to an acceptable level of risk as to when the funds may be needed.

The reserves policy is reviewed by the trustees and adjusted accordingly on a regular basis but at least once a year.

The reserves exclude the restricted funds that are held by the hall.

In addition to maintaining an adequate level of reserves, the trustees are also looking at alternative income sources and new initiatives.

It is the policy of Heswall Hall Community Trust to keep reserves of £166,000; the breakdown is shown in the designated funds note.

These reserves will be monitored throughout the year and reviewed annually with reference to the budget process.

Going concern

The financial statements have been prepared on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Heswall Hall Community Trust was incorporated on 6 December 2010 and registered with the Charity Commission on 28 February 2011 to enable Trustees to take into community use Heswall Hall (111 Telegraph Road, CH60 0AR) under Wirral Borough Council's Community Asset Transfer Scheme (CAT).

None of the Trustees has any beneficial interest in the Company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and appointment of new trustees

Trustees are appointed by the Trustees for a term of up to three years. The Trustees when complete consist of at least three and not more than twelve individuals. A Trustee may not act as a Trustee unless he / she:

is over the age of 18 years; and

has signed a written declaration confirming: (i) his or her willingness to act as a charity trustee of the Charity and to act only in the best interests of the Charity; (ii) any conflicts of interest or loyalty; and (iii) his or her eligibility to act as a charity trustee of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust is governed by its Memorandum and Articles of Association written in December 2010 when Heswall Hall passed from Local Authority control to a community trust and registered with the Charity Commission in February 2011. The Trustees are all volunteers giving their time and commitment to keep Heswall Hall in the community and setting the strategy for the future.

The role of the Trustees has changed considerably since the Trust was formed and along with many other community halls and charities, we are always in need of people to help either as a volunteer or a potential trustee. Trusteeship is a very rewarding experience for the individual and for the organisation but comes with responsibility and a commitment.

The Board of Trustees is a team with each member bringing their skills to work together collaboratively. We are always interested in recruiting potential trustees who reflect our diverse community and share a vision for the future of Heswall and the Hall - individuals who will bring new eyes and new ideas. Our small staff continue to rise to the challenges that working in a large community hall brings. They are, most often, the everyday face of the Trust and the first point of contact for the public. We appreciate their energy, enthusiasm and dedication to the Hall and its users and visitors.

Our volunteers are the best and without them we would find it difficult to offer the community activities as often as we do. We'd like to recruit more but in common with other voluntary organisations this is becoming increasingly difficult. The Board continues to look forward and deliver on its objective of 'managing the Hall to benefit the community of Heswall and its surrounds' and to protect its existence for future generations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07461381 (England and Wales)

Registered Charity number

1140612

Registered office

Heswall Hall
111 Telegraph Road
Heswall
Wirral
CH60 OAF

Trustees

S J Ellis
Mrs J M Stock (resigned 17.9.24)
Mrs K A Griffith
Ms S A Cannon
Ms K S Zelaskowski (resigned 17.9.24)
Ms B L Mather
H McSwaine (resigned 6.2.25)
A F Marks (resigned 28.1.26)
J McCawley (appointed 29.11.24) (resigned 6.8.25)
J Firth (appointed 15.4.25)
S Jane (appointed 19.11.25)
D Cheatham (appointed 15.4.25)

Company Secretary

Mrs J M Stock

Heswall Hall Community Trust

Report of the Trustees
for the Year Ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:

Mrs K A Griffith - Trustee

Independent examiner's report to the trustees of Heswall Hall Community Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stuart Kellner FCA

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

25 February 2026

Heswall Hall Community Trust

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		95,795	-	95,795	53,031
Charitable activities					
Room hire		75,801	-	75,801	69,864
Refreshments		7,169	-	7,169	6,158
Community events income		1,509	-	1,509	3,025
Management charges		39,670	-	39,670	39,815
Investment income	2	2,604	-	2,604	3,386
Total		<u>222,548</u>	<u>-</u>	<u>222,548</u>	<u>175,279</u>
EXPENDITURE ON					
Raising funds	3	2,934	-	2,934	2,299
Charitable activities					
General		<u>215,487</u>	<u>11,703</u>	<u>227,190</u>	<u>207,956</u>
Total		<u>218,421</u>	<u>11,703</u>	<u>230,124</u>	<u>210,255</u>
Net gains on investments		<u>32</u>	<u>-</u>	<u>32</u>	<u>14,911</u>
NET INCOME/(EXPENDITURE)		4,159	(11,703)	(7,544)	(20,065)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>9,315</u>	<u>-</u>	<u>9,315</u>	<u>8,065</u>
Net movement in funds		13,474	(11,703)	1,771	(12,000)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>476,782</u>	<u>41,537</u>	<u>518,319</u>	<u>530,319</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>490,256</u></u>	<u><u>29,834</u></u>	<u><u>520,090</u></u>	<u><u>518,319</u></u>

The notes form part of these financial statements

Heswall Hall Community Trust

Statement of Financial Position
31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	9	281,482	-	281,482	297,644
Investments	10	214,072	-	214,072	205,055
		<hr/> 495,554	<hr/> -	<hr/> 495,554	<hr/> 502,699
CURRENT ASSETS					
Debtors	11	38,630	-	38,630	68,716
Cash at bank and in hand		4,250	29,834	34,084	41,617
		<hr/> 42,880	<hr/> 29,834	<hr/> 72,714	<hr/> 110,333
CREDITORS					
Amounts falling due within one year	12	(25,887)	-	(25,887)	(66,466)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 16,993	<hr/> 29,834	<hr/> 46,827	<hr/> 43,867
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 512,547	<hr/> 29,834	<hr/> 542,381	<hr/> 546,566
CREDITORS					
Amounts falling due after more than one year	13	(22,291)	-	(22,291)	(28,247)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<hr/> 490,256	<hr/> 29,834	<hr/> 520,090	<hr/> 518,319
FUNDS	15				
Unrestricted funds				490,256	476,782
Restricted funds				29,834	41,537
TOTAL FUNDS				<hr/> 520,090	<hr/> 518,319

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Heswall Hall Community Trust

Statement of Financial Position - continued

31 August 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2026 and were signed on its behalf by:

K A Griffith - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of consolidated financial statements

The financial statements contain information about Heswall Hall Community Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised upon receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Theatre	- 10% on cost
Improvements to property	- 4% on cost
Computers & equipment	- 33% on cost
Fixtures and fittings	- 10% on cost

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Other fixed asset invest - FII	2,206	2,866
Investment interest received	398	520
	<u>2,604</u>	<u>3,386</u>

3. RAISING FUNDS

Investment management costs

	31.8.25	31.8.24
	£	£
Portfolio management	<u>2,934</u>	<u>2,299</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	<u>40,559</u>	<u>38,832</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Harry McSwaine resigned as a trustee with effect from 06/02/2025 and was paid a gross salary of £103 during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Hall manager	1	1
Hall assistants / other staff	6	6
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,031	-	53,031
Charitable activities			
Room hire	69,864	-	69,864
Refreshments	6,158	-	6,158
Community events income	3,025	-	3,025
Management charges	39,815	-	39,815
Investment income	3,386	-	3,386
Total	<u>175,279</u>	<u>-</u>	<u>175,279</u>
EXPENDITURE ON			
Raising funds	2,299	-	2,299
Charitable activities			
General	205,914	2,042	207,956
Total	<u>208,213</u>	<u>2,042</u>	<u>210,255</u>
Net gains on investments	14,911	-	14,911
NET INCOME/(EXPENDITURE)	(18,023)	(2,042)	(20,065)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	8,065	-	8,065
Net movement in funds	(9,958)	(2,042)	(12,000)
RECONCILIATION OF FUNDS			
Total funds brought forward	486,740	43,579	530,319
TOTAL FUNDS CARRIED FORWARD	<u>476,782</u>	<u>41,537</u>	<u>518,319</u>

8. INDEPENDENT EXAMINER'S REMUNERATION

The independent examination fee is £1,000 plus VAT.

9. TANGIBLE FIXED ASSETS

	Theatre £	Improvements to property £	Computers & equipment £	Fixtures and fittings £	Totals £
COST					
At 1 September 2024	299,904	134,792	5,330	34,967	474,993
Additions	1,870	17,027	5,500	-	24,397
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2025	301,774	151,819	10,830	34,967	499,390
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 September 2024	119,409	36,242	5,330	16,368	177,349
Charge for year	30,019	6,073	1,833	2,634	40,559
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2025	149,428	42,315	7,163	19,002	217,908
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 August 2025	152,346	109,504	3,667	15,965	281,482
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	180,495	98,550	-	18,599	297,644
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE				
At 1 September 2024	1	190,301	14,753	205,055
Additions	-	-	3,781	3,781
Revaluations	-	5,236	-	5,236
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2025	1	195,537	18,534	214,072
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 August 2025	1	195,537	18,534	214,072
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2024	1	190,301	14,753	205,055
	<hr/>	<hr/>	<hr/>	<hr/>

There were no investment assets outside the UK.

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 August 2025 is represented by:

	Shares in group undertakings £	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2022	-	55,068	-	55,068
Valuation in 2023	-	12,969	-	12,969
Valuation in 2024	-	8,000	-	8,000
Valuation in 2025	-	9,289	-	9,289
Cost	1	110,211	18,534	128,746
	<u>1</u>	<u>195,537</u>	<u>18,534</u>	<u>214,072</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

Heswall Hall Trading Limited

Registered office: UK

Nature of business: Events

	% holding		
Class of share:			
Ordinary	100	31.8.25 £	31.8.24 £
Aggregate capital and reserves		1	1

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade debtors	1,871	3,234
Amounts owed by group undertakings	35,707	64,051
Prepayments and accrued income	1,052	1,431
	<u>38,630</u>	<u>68,716</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Bank loans and overdrafts (see note 14)	6,000	36,067
Trade creditors	2,583	2,003
Social security and other taxes	-	553
VAT	3,951	5,158
Other creditors	653	591
Deferred income	5,385	15,498
Accrued expenses	7,315	6,596
	<u>25,887</u>	<u>66,466</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.25	31.8.24
	£	£
Bank loans (see note 14)	22,291	28,247

14. LOANS

An analysis of the maturity of loans is given below:

	31.8.25	31.8.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	30,067
Bank loans	6,000	6,000
	<u>6,000</u>	<u>36,067</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	6,000	6,000
	<u>6,000</u>	<u>6,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	16,291	18,000
	<u>16,291</u>	<u>18,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	4,247

15. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	476,782	13,474	490,256
Restricted funds			
Riverside Players	41,537	(11,703)	29,834
TOTAL FUNDS	<u>518,319</u>	<u>1,771</u>	<u>520,090</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	222,548	(218,421)	9,347	13,474
Restricted funds				
Riverside Players	-	(11,703)	-	(11,703)
TOTAL FUNDS	<u>222,548</u>	<u>(230,124)</u>	<u>9,347</u>	<u>1,771</u>

15. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	486,740	(9,958)	476,782
Restricted funds			
Riverside Players	43,579	(2,042)	41,537
TOTAL FUNDS	<u>530,319</u>	<u>(12,000)</u>	<u>518,319</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	175,279	(208,213)	22,976	(9,958)
Restricted funds				
Riverside Players	-	(2,042)	-	(2,042)
TOTAL FUNDS	<u>175,279</u>	<u>(210,255)</u>	<u>22,976</u>	<u>(12,000)</u>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	486,740	3,516	490,256
Restricted funds			
Riverside Players	43,579	(13,745)	29,834
TOTAL FUNDS	<u>530,319</u>	<u>(10,229)</u>	<u>520,090</u>

15. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	397,827	(426,634)	32,323	3,516
Restricted funds				
Riverside Players	-	(13,745)	-	(13,745)
TOTAL FUNDS	<u>397,827</u>	<u>(440,379)</u>	<u>32,323</u>	<u>(10,229)</u>

16. RELATED PARTY DISCLOSURES

Heswall Hall Trading Limited (HHT) is a wholly owned subsidiary of the charity. The charity has recharged HHT for staff and other costs incurred on their behalf. The remaining profit in HHT has then been donated to Heswall Hall Community Trust and appears in these accounts as 'Donations'. At the year end, HHT owed the charity £35,707 (2024 £64,051).

17. DESIGNATED FUNDS

Designated funds of £166,000 have been earmarked at the year end, which are included within unrestricted reserves. This comprises the following:-

Six months operational costs £85,000
Capital expenditure £30,000
Community development fund £23,000
Current liabilities (BBL) £28,000

Heswall Hall Community Trust

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	95,795	53,031
Investment income		
Other fixed asset invest - FII	2,206	2,866
Investment interest received	398	520
	<hr/>	<hr/>
	2,604	3,386
Charitable activities		
Room hire	75,801	69,864
Refreshments	7,169	6,158
Community events income	1,509	3,025
Management charges	39,670	39,815
	<hr/>	<hr/>
	124,149	118,862
Total incoming resources	<hr/>	<hr/>
	222,548	175,279
EXPENDITURE		
Investment management costs		
Portfolio management	2,934	2,299
Charitable activities		
Wages	76,903	73,131
Pensions	1,379	1,326
Rates and water	2,257	1,808
Insurance	5,538	5,214
Light and heat	24,317	23,770
Telephone	1,259	1,140
Postage and stationery	272	228
Advertising	7,130	6,110
Sundries	3,056	2,225
Cleaning & waste disposal	15,928	16,024
Refreshment costs	3,111	2,332
Repairs & maintenance	18,206	19,498
Community event costs	3,502	2,413
Computer costs	446	-
Licences	4,876	4,742
Depn of theatre	30,018	29,831
Improvements to property	6,073	5,392
Plant and machinery	1,833	817
Fixtures and fittings	2,634	2,790
Grants to institutions	11,703	2,042
	<hr/>	<hr/>
	220,441	200,833

This page does not form part of the statutory financial statements

Heswall Hall Community Trust

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
Support costs		
Finance		
Bank charges	1,378	1,353
Governance costs		
Accountancy fees	3,830	3,730
Professional fees	1,541	2,040
	<u>5,371</u>	<u>5,770</u>
Total resources expended	<u>230,124</u>	<u>210,255</u>
Net expenditure before gains and losses	(7,576)	(34,976)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>32</u>	<u>14,911</u>
Net expenditure	<u>(7,544)</u>	<u>(20,065)</u>