Charity registration number 1155881 (England and Wales)

Company registration number 08601292

HASLEMERE HALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

HASLEMERE HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S P Dear (Public)	
	N Westcott-White (Public)	
	H Donaldson (Public)	
	J Hill (Public)	
	A P Stent (Haslemere Players)	
	W Gardner (Haslemere U3A)	
	L Moir (Surrey Theatre Academy)	
	C Warrington (Public)	(Appointed 23 September 2025)
	T Parrot (Haslemere Thespians)	(Appointed 23 September 2025)
	C Fentem (Haslemere Music Society)	(Appointed 23 September 2025)
Charity number (England and Wales)	1155881	
Company number	08601292	
Registered office	Bridge Road Haslemere Surrey United Kingdom GU27 2AS	
Independent examiner	Azets Audit Services Ashcombe Court Woolsack Way Godalming Surrey United Kingdom GU7 1LQ	

HASLEMERE HALL

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HASLEMERE HALL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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

The Haslemere Hall manages the building known as the Haslemere Hall, erected in 1913 and “given to the people of Haslemere for their benefit and enjoyment” by Barclay Lewis Day.

The objects of the Haslemere Hall as defined in the Articles of Association are to provide and maintain a hall for the use of the inhabitants of Haslemere and the neighbourhood without distinction of sex, or of political, religious or other opinions, and in particular for use for meetings, lectures and classes, and for other forms of education, recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

Haslemere Hall is proud to host high-quality performances by local dance, drama, and musical societies, many of which play to well-attended audiences. Coupled with a diverse selection of films and regular use by local clubs and societies, the Haslemere Hall serves as a vibrant and inclusive venue, welcoming people of all ages and backgrounds from the local community.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We have hosted, or are the home for, over 35 different societies, charities, groups, academies, for regular meetings. We continue to try and grow this and keep the commitments which is done by hard work, competence, price and commitment. We accommodate everything from School plays at Christmas, Elections, Gigs, Festivals of all types, as well as plays, musicals, pantos, our cinema screenings, live broadcasts, exercise groups – the list is endless. This past year 2025 we have welcomed Opera Brava in June, Tony Stockwell, Kerry Lebern and her Carpenters tribute band.

We were delighted that the Christmas Charities Fayre was saved last year and will be happening again this year in November. Moving this to a Sunday was a great idea and saw many more people coming through the door.

With the completion of the bar area at the start of this year, the Annexe or Lounge Bar has been recognised as a place for hiring out for private use. We have had a wake, birthday parties and ad hoc meetings and more events booked for future dates. We record our appreciation of the gifts and grants made in this respect to ensure the completion of the project.

Cinema is rising slowly year on year with increasing numbers coming through the door despite the fewer blockbusters that people wish to come to, or would rather watch on one of the many subscription-based streaming channels. In 2024 our net taking for cinema was £54,460 with 8,631 customers, however in 2025 we had nearly a 10% increase with 9,580 and a net total of £60,000. To put this in perspective and pre covid – 2019 - we were receiving 25,000 customers just for film with a net income from cinema of £74,000. We are much more selective over what we screen and whilst it is impossible to know how certain some titles will sell, we still want to offer this facility for the community.

Management of the Hall

Costs and overheads are increasing significantly, with changes to National Insurance, statutory wage rates and energy costs being amongst the largest. Management continually looks to see how it can save. Last year we reduced cleaning hours and we continue to look at suppliers to see where we can save money. We have challenged invoices, and shopped around for the best prices,

A 10% increase was imposed on hiring or rental for the year September 2025 to August 2026 and the same again has been applied for September 2026 to August 2027.

To assist with funding we are encouraging as many people as possible to convert to being a member of the Hall at £35 per year. It is one way of asking for a donation without the donor not receiving anything for their gift. Trustee Lucy Moir from Surrey Theatre Academy has sponsored our banner and the leaflets that were printed to make people aware of Membership.

The government reduced VAT on children's films for a small period during the summer down to 5%. We passed this on to all our customers by just charging £3 plus £2 booking fee for both adults and children on the children's films which we had shown across the summer.

Staffing

The changes we saw last year were with one staff member working in the Box Office who found it difficult to commit to set work times, so a more flexible solution was found for him to be responsible for choosing our programming for cinema and booking all our films and event cinema which he fulfilled, before stopping work for The Hall in April.

Katy Earley who had previously worked at the Hall returned to fill the gap in the Box Office which now comprises of Jacquie who supports our buying, Sarah who completes the accounts and works with Caroline and Katy carrying out social media and updating the website with new events as well as covering the Box Office both during the weekdays and in the evenings and weekends when we have events and cinema screenings.

Gary from the technical team left at the start of the summer this year and was replaced by James who now joins Ray in carrying out day to day duties at the Hall as well as part of the new projectionist team. Dawn continues to organise all our rotas for volunteers as well as cover in the Box Office on a Wednesday. Jo-Anne Buckrell has had to step away from working at the Hall. We are therefore at this time a headcount of 7 where we were 9 this time last year. Trustees would like to thank all the team for their hard work and flexibility with their additional workloads and flexibility.

Trustees would also like to record their appreciation of the work and contribution made by our volunteers. Doug and Russell who have joined us in the Projection Box to screen our films and event cinema. Our Volunteers are the foundation of the Hall.

Financial review

Income decreased from £340,954 in 2024 to £329,678 in 2025. Income comes from many sources including, but not limited to:- regular users and societies; external hires; legacies and donations; and film income. Traditionally, film profits have been a major contributor. However after a slow post Covid recovery numbers are now showing signs of increases again. Film selection is not easy and this is an area the Hall Management is focusing on.

Expenditure increased from £330,574 in 2024 to £348,542 in 2025. This increase is very creditable given the dramatic increases in inflation (particularly heating) and in spite of cutting controllable costs and paying for roof repairs.

Net expenditure for 2025 resulted in a deficit of £18,864 in Unrestricted Funds (2024 - net income resulted in a surplus of £11,152). Unrestricted reserves finished the year at £102,387 (2024 - £121,251).

Reserves policy

The policy of the Trustees, in accordance with good practice advised by the Charity Commission, is to maintain unrestricted funds, which are free reserves of the Trust, at a level of around 6 months expenses of the Hall plus sufficient to cover irregular maintenance. Using figures for 2025, 6 months expenses are £174,271. Trustees are now of the opinion that the level of operational reserves is not sufficient and measures will be taken to raise funds to improve the situation.

The current level of reserves is however considered sufficient to meet the charity's needs as they fall due and the Trustees consider that the Charity satisfies the test of a 'going concern'.

Major risks

Principal risks

The Trustees have a duty to identify and review the risks to which the Haslemere Hall is exposed and to take reasonable steps to mitigate them. The Trustees are monitoring the following areas which have been identified as the most significant risks:

- Income - the risk that insufficient income is generated to meet operational expenditure or invest in capital improvements. A comprehensive review of the costs associated with the various activities will be taken by the Hall Manager to ensure that the charging structure is appropriate. Trustees will consider the optimum level of operational reserves required and ensure plans are in place to meet this.

- Asset Management - the cost of maintaining the Haslemere Hall periodically requires significant one-off capital expenditure for which medium to long term planning is required. Trustees support the Haslemere Hall management with grant applications and appeals where appropriate to support a suitable programme of capital investment. Regular maintenance routines and inspections are in place to optimise the benefit and useful life of the assets.

- Third Party Risk - the Haslemere Hall is used by a wide variety of stakeholders engaged in a range of activities. The risk of individual accidents and accidental damage to the hall is covered by an appropriate level of insurance but risks are reduced by regular maintenance and inspections of the building and equipment. Staff and Volunteers receive regular training on safety procedures implemented for public events.

Other risks being reviewed by the trustees include those around broader Health and Safety, Safeguarding and Data Protection.

Plans for future periods

With the decline in cinema revenue, new sources of income need to be found to support the existence of the Hall.

Fund-raising from members of the public and others will be necessary, and the Hall will need to expand into the area of arranging and promoting events on its own account, rather than simply offering a venue for hire.

Contacts have been made with those in that business, although the Trustees note that this will inevitably incur a commercial financial risk in the event that box office takings do not exceed booked artist’s fees and costs.

In response, the Trustees are in talks to find parties prepared to underwrite the costs of commercial ventures to act as a financial backstop and protect the Hall’s downside.

Structure, governance and management

Consititution

The Haslemere Hall is a Company limited by guarantee with no share capital (registration no 08601292) and a registered charity (registration no 1155881). The Charitable Company's Memorandum and Articles of Association are the primary governing documents of the Haslemere Hall.

Governance

The Trustees fall into two categories, Community Trustees and Society Representative Trustees.

- Community trustees are suitable individuals who have been independently elected at an Annual General Meeting.
- The main Society users of the Hall are the Haslemere Players, Haslemere Thespians, Haslemere Musical Society, Haslemere U3A and Surrey Theatre Academy. Every Society can nominate a Representative to serve as a Trustee of the Hall
- Voting at General Meetings is by individuals who are Members of Haslemere Hall. Individuals can become Members if they pay the required annual subscription (currently £35) and are approved by the Trustees. The purpose of this structure is to prevent 'Rogue' groups packing the Membership for their own purposes.
- The trustees are appointed to use their skills and experience and thus no specific induction training is required except for those appointed trustee for the first time. Those new to Trusteeship are directed to the Charity Commission web site and specifically to the page 'How To Be An Effective Charity Trustee - Signposts To Our Published Guidance That Will Help You' and 'CC3 - The Essential Trustee: What you need to know'.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are listed below.

Trustees who have completed their term of office are permitted to offer themselves for re-election and where applicable all Trustees were duly re-elected at the Annual General Meeting under the rules of the constitution.

L Barrow (Public)	(Resigned 23 September 2025)
S P Dear (Public)	
P M Thompson (Public)	(Resigned 24 November 2025)
S J Bennett (Public)	(Resigned 23 September 2025)
N Westcott-White (Public)	
G Davenport (Public)	(Resigned 28 May 2025)
H Donaldson (Public)	
J Hill (Public)	
P Taylor (Public)	(Resigned 2 January 2025)
A P Stent (Haslemere Players)	
L Collins (Haslemere Musical Society)	(Resigned 23 September 2025)
W Gardner (Haslemere U3A)	
L Moir (Surrey Theatre Academy)	
P Miller (Haslemere Town Council)	(Resigned 1 January 2025)
Dr K Seymour (Haslemere Thespians)	(Resigned 23 September 2025)
C Warrington (Public)	(Appointed 23 September 2025)
T Parrot (Haslemere Thespians)	(Appointed 23 September 2025)
C Fentem (Haslemere Music Society)	(Appointed 23 September 2025)

Recruitment and appointment of trustees

Organisational structure

The day-to-day organisation of the Hall is delegated to the Hall Manager, responsible to the Trustees. The Manager is responsible for all aspects of running the Hall, including the necessary compliance with the rules and regulations governing the Hall, health and safety and licensing requirements. The Manager gives a full report of the activities of the Hall at every Trustees meeting and his report is recorded in the minutes.

The Hall is run by a very small staff supported by Volunteers. These volunteers run the bar at events and provide stewards as required.

Relationship with related parties

The charity has generated income in the year by using Haslemere Hall which is owned by another charity, The Haslemere Hall, charity registration number 305058, which is under the control of common trustees.

The trustees' report was approved by the Board of Trustees.

.....

S P Dear (Public)

Trustee

Date: 23rd September 2026

HASLEMERE HALL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of Haslemere Hall for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

HASLEMERE HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HASLEMERE HALL

I report to the trustees on my examination of the financial statements of Haslemere Hall (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Debra Saunders
FCA, BSc (Hons)
Azets Audit Services
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ
United Kingdom

Dated: 24 September 2026

HASLEMERE HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	47,695	2,500	50,195	75,792	-	75,792
Charitable activities	**4**	207,024	-	207,024	204,357	-	204,357
Other trading activities	**5**	71,737	-	71,737	60,801	-	60,801
Investments	**6**	722	-	722	4	-	4
Total income		327,178	2,500	329,678	340,954	-	340,954
Expenditure on:							
Raising funds	**7**	30,383	-	30,383	22,749	-	22,749
Charitable activities	**8**	315,659	2,500	318,159	307,053	772	307,825
Total expenditure		346,042	2,500	348,542	329,802	772	330,574
Net income/(expenditure) and movement in funds		(18,864)	-	(18,864)	11,152	(772)	10,380
Reconciliation of funds:							
Fund balances at 1 January 2025		121,251	-	121,251	110,099	772	110,871
Fund balances at 31 December 2025		102,387	-	102,387	121,251	-	121,251

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASLEMERE HALL

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**13**		14,154		-
Current assets					
Stocks	**14**	6,107		5,313	
Debtors	**15**	18,561		10,087	
Cash at bank and in hand		108,652		153,757	
		133,320		169,157	
Creditors: amounts falling due within one year	**16**	(45,087)		(47,906)	
Net current assets			88,233		121,251
Total assets less current liabilities			102,387		121,251
The funds of the charity					
Unrestricted funds	**19**		102,387		121,251
			102,387		121,251

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23/9/26

S P Dear (Public)
Trustee

Company registration number 08601292 (England and Wales)

1 Accounting policies

Charity information

Haslemere Hall is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge Road, Haslemere, Surrey, GU27 2AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are amounts which have been set aside at the discretion of the trustees for a specific, but not legally binding, purpose.

1.4 Income

All incoming resources are recognised when the charity has entitlement to the income, the receipt is probable and the amount can be measured reliably.

Free donations are taken to unrestricted funds. Tied gifts are separately accounted for to ensure that they are utilised in accordance with the purpose for which they were given.

All income is generated from the use of Haslemere Hall which is owned by The Haslemere Hall, charity registration number 305058. The Hall was it was gifted to the people of Haslemere for use in the furtherance of education, recreation and leisure-time and as such, it is difficult to quantify the value of the use of the Hall and hence no rental charge is recognised in the financial statements.

Where grant income is used to purchase fixed assets, a restricted fund is established which will reduce annually in line with depreciation of the fixed assets purchased.

Income received from trading activities is shown in the Statement of Financial Activities and broken down to show gross income and expenses in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Electrical and screening equipment	Ranging from 10% - 33% straight line
Theatre equipment	5% Straight line basis on the floor works

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	47,695	2,500	50,195	75,792	-	75,792
Donations and gifts						
Friends of Haslemere Hall	4,200	-	4,200	4,685	-	4,685
General donations	43,495	2,500	45,995	71,107	-	71,107
	47,695	2,500	50,195	75,792	-	75,792

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Cinema and other hall activities	115,625	112,535
Advertising	2,220	2,722
Box office fees	89,179	89,100
	207,024	204,357

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bar, ice creams and confectionary	71,737	60,801

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	722	4

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bar and refreshments	30,383	22,749

8 Expenditure on charitable activities

	Activities undertaken directly 2025 £	Activities undertaken directly 2024 £
Direct costs		
Staff costs	159,752	150,742
Depreciation (unrestricted assets)	1,308	-
Heat, light and water	12,397	15,295
Council tax	1,008	834
Repairs and maintenance	44,054	40,849
Cleaning	12,603	9,483
Databox license and computer support services	15,656	12,078
Stationery, printing, telephone and postage	2,739	8,174
Training	372	-
Consulting and professional fees	152	-
Depreciation (restricted assets)	-	772
Film hire and projections costs	41,952	45,540
Performing rights society	725	2,943
	292,718	286,710
Share of support and governance costs (see note 9)		
Support	14,815	16,040
Governance	10,626	5,075
	318,159	307,825
Analysis by fund		
Unrestricted funds	315,659	307,053
Restricted funds	2,500	772
	318,159	307,825

9 Support costs allocated to activities

	2025 £	2024 £
Insurance	8,410	11,268
Miscellaneous	1,383	2,754
Bank charges	5,022	2,018
Governance costs	10,626	5,075
	25,441	21,115
Analysed between:		
Activities undertaken directly	25,441	21,115

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	8

Employment costs	2025 £	2024 £
Wages and salaries	147,651	134,246
Social security costs	5,749	10,729
Other pension costs	6,352	5,767
	159,752	150,742

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Theatre equipment	Electrical and screening equipment	Total
	£	£	£
Cost			
At 1 January 2025	15,285	3,365	18,650
Additions	3,267	12,195	15,462
At 31 December 2025	18,552	15,560	34,112
Depreciation and impairment			
At 1 January 2025	15,285	3,365	18,650
Depreciation charged in the year	599	709	1,308
At 31 December 2025	15,884	4,074	19,958
Carrying amount			
At 31 December 2025	2,668	11,486	14,154

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	6,107	5,313

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	7,221	2,123
Other debtors	2,846	302
Prepayments and accrued income	8,494	7,662
	18,561	10,087

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,708	2,639
Trade creditors	11,162	3,570
Other creditors	23,496	34,172
Accruals and deferred income	4,721	7,525
	45,087	47,906

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	6,352	5,767

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Annex & bar refurbishment	-	2,500	(2,500)	-

18 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Restricted funds	772	-	(772)	-

Restricted funds relate to money received and spent in relation to the specific projects shown above.

19 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2024	Incoming resources	Balance at 1 January 2025	Incoming resources	Balance at 31 December 2025
	£	£	£	£	£
Designated funds	21,918	-	21,918	-	21,918
	21,918	-	21,918	-	21,918

20 Related party transactions

Included within the financial statements, for this year and the prior year, is income from activities that are in relation to the use of the Hall. The Hall is owned by The Haslemere Hall (charity registration number 305058) which is controlled by trustees of this charity, although no charge is made for the use of the Hall.