End of Year finance report 2025

Treasurer's Financial Report for the Year Ended 31 December 2025
Prepared by Steve Smith, Treasurer

Overview

The financial year ending 31 December 2025 has been a challenging one for The D'Urberville Centre. Hall hire remained the principal source of income, but was lower than in the previous year. A significant reduction in donations combined with increased operating costs resulted in an overall deficit for the year.

Income

Total income for 2025 amounted to **£32,391**, compared with **£49,050** in 2024.

The principal source of income continued to be hall hire activities, generating **£29,469**, representing over 90% of total income. Income from solar energy generation remained stable at **£1,122**.

The most significant change during the year was the reduction in voluntary income. Donations fell from **£12,814** in 2024 to **£1,800** in 2025, while no grant income was received during the year compared with **£2,000** in the previous year. The 2024 donations included **£12,814** received following the closure of Cologne Road Community Rooms.

Expenditure

Total expenditure increased to **£46,564** from **£42,943** in 2024.

The main areas contributing to the increase were:

Caretaking and cleaning costs increased from **£19,948** to **£24,835**, largely due to employing the services of a professional cleaning company.

Gas costs rose significantly from **£2,359** to **£3,382**, due to the expiration of a 5-year fixed price deal.

Depreciation amounted to **£393**, compared with **£392** in 2024.

Building maintenance expenditure remained substantial at **£11,171**, reflecting the ongoing requirement to maintain and preserve the Centre's facilities.

Some savings were achieved in office expenses, which reduced considerably from **£3,824** to **£774**, and water costs also decreased slightly.

Operating Result

The Centre recorded a deficit of **£14,173** for the year, compared with a surplus of **£6,107** in 2024.

The deficit arose primarily because of the sharp decline in donations and grant income together with higher operating costs, particularly cleaning, maintenance, utilities and professional services.

Balance Sheet Position

At 31 December 2025, total assets amounted to **£2,789**, comprising tangible fixed assets of **£1,079** and cash at bank and in hand of **£1,710**.

Current liabilities totalled **£7,202**, including accruals and deferred income of **£3,202** and an interest-free trustee loan of **£4,000**.

As a result, the Centre reported net liabilities of **£4,413** at year end, compared with net assets of **£9,760** at the end of 2024. Net current liabilities, also representing negative free reserves, amounted to **£5,492**.

Fixed assets had an original cost of **£5,030** and accumulated depreciation of **£3,951**, leaving a carrying value of **£1,079**.

Cash Position

Cash at bank and in hand at 31 December 2025 stood at **£1,710**, a significant reduction from the previous year's balance of **£11,374**. This reduction highlights the importance of maintaining sufficient income levels and careful expenditure control going forward.

Looking Ahead

The Trustees would like to place on record their sincere thanks to David Cornes, who has served as Treasurer and has overseen the Centre's finances over recent years. His commitment and support have been greatly appreciated.

From January 2026, Steve Smith has assumed the role of Treasurer. As part of a wider review of financial management and reporting, several important changes are being introduced to strengthen financial oversight and provide clearer reporting for Trustees and stakeholders.

The most significant change will be the move from preparing accounts on an Income and Expenditure basis to a Receipts and Payments basis. The Income and Expenditure method recognises income when it is earned and expenditure when it is incurred, regardless of when cash is actually received or paid. By contrast, the Receipts and Payments method records transactions when money is received or paid, including transactions in cash.

For an organisation of the Centre's size, the Receipts and Payments approach will provide a clearer picture of day-to-day cash flow and the actual funds available to meet operating costs. Trustees will therefore be able to monitor more easily the Centre's cash position and financial resilience throughout the year.

During the transition, it is important to recognise that several figures reported in the 2025 accounts will not be reflected in the same way under the new reporting method. In particular:

The 2025 accounts include a depreciation charge of **£393**, which increases the reported deficit but does not represent a cash payment.

Accruals and deferred income of **£3,202** include unpaid costs and income received in advance. Unpaid costs will affect cash flow when settled, while deferred income has already been received and relates to a later accounting period.

A trustee loan of **£5,000** was received during 2025 and **£1,000** was repaid, leaving **£4,000** outstanding. The loan is interest-free with no fixed repayment terms. Repayments are intended to be made incrementally once the bank balance is consistently above **£5,000**.

Year-end cash at bank and in hand of **£1,710** is the opening cash position for 2026 and therefore becomes a key opening figure under the Receipts and Payments approach.

The Centre recorded a deficit of **£14,173** during 2025, resulting in negative unrestricted funds of **£4,413** and underlining the need for careful cash management during the coming year.

Trustees should therefore focus particularly on cash movements, bank balances, outstanding liabilities and the repayment of the trustee loan when reviewing financial performance in 2026.

To support these improvements, the Centre will implement the Xero accounting system from the start of 2026. Xero will provide modern cloud-based bookkeeping, improved transaction recording, bank reconciliation, budgeting and financial reporting. The new system will enhance transparency, simplify year-end reporting and provide Trustees with more timely and accurate financial information to support decision-making.

At the 2025 AGM, the Trustees approved a 25% increase in hiring fees, the first increase for well over 10 years. The increases will be implemented at the start of the 2026 financial year and should improve the operating result for 2026.

The priorities for 2026 will be to increase hall hire income where possible, seek new grant opportunities, encourage community fundraising and donations, carefully control expenditure and rebuild the Centre's cash reserves to ensure its long-term financial sustainability.

Submitted on behalf of the Trustees
Steve Smith, Treasurer
The D'Urberville Centre

Appendix A - Income and Expenditure Account

The D'Urberville Centre
Income and Expenditure Account for the year ended 31 December 2025

	2024 Actual	2025 Actual
Income	£	£
Hall hire	33,126	29,469
Grants	2,000	0
Donations	12,814	1,800
Other income / solar energy	1,110	1,122
Total income	49,050	32,391
Expenditure		
Other charitable expenditure	41,621	45,169
Depreciation	392	393
Governance / examiner fees	930	1,002
Total expenditure	42,943	46,564
Surplus / (deficit)	6,107	(14,173)
Cash at bank and in hand at year end	11,374	1,710

Figures summarised from the Statement of Financial Activities and notes 2 to 6 in the accounts prepared for independent examination.

Appendix B - Balance Sheet

The D'Urberville Centre
Balance Sheet as at 31 December 2025

	2025	2024
Fixed assets	£	£
At cost	5,030	5,030
Accumulated depreciation	(3,951)	(3,558)
Net fixed assets	1,079	1,472
Current assets		
Cash at bank and in hand	1,710	11,374
Total assets	2,789	12,846
Less current liabilities		
Accruals and deferred income	(3,202)	(3,086)
Trustee loan	(4,000)	0
Total current liabilities	(7,202)	(3,086)
Net current (liabilities) / assets	(5,492)	8,288
Net (liabilities) / assets	(4,413)	9,760
Unrestricted funds	(4,413)	9,760

Figures summarised from the Balance Sheet and notes 8 to 11 in the accounts prepared for independent examination.

Charity Registration No. 269727

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

CONTENTS

	Page
Company information	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

CHARITY INFORMATION

Trustees	R Webb S Kerr D M Cornes S Smith
Charity number	269727
Principal address	3 The Briars Wool Dorset BH20 6NA
Independent examiner	TC Group Waverley House 115-119 Holdenhurst Road Bournemouth Dorset BH8 8DY

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 governing document, the Charities Act 2011 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

To provide a village hall for the use of the inhabitants of the Parish of Wool in the County of Dorset without distinction of political, religious or other opinions, including use for meetings lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Running a village hall. The D'Urberville Centre, in Wool which can be booked for a range of activities.

Public benefit

The trustees provide a village hall for use by the public. The trustees have complied with their duty to have due regards to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

Significant activities and achievements against objectives

The charity provides a space for the whole community to use as they see fit. The aim is to provide a safe space for activities that support the health and emotional wellbeing of local residents through classes and social events.

The hall is frequently used for charity events, parties, christenings, wedding receptions, AGMs, Parish Council meetings, NHS blood donor sessions, small local business meetings and children's holiday clubs. Wool Community Library and the Parish Clerk's office are also based at the D'Urberville Centre as in The Purbeck Workshop, a charity providing free art and craft workshops and events to cancer patients, carers and their families. Once a year it is venue of Wool Carnival and it is used throughout the year for their fund-raising events;

Financial review

During 2025, the centre continued to maintain and improve The D'Urberville Centre as a valuable community facility for the residents of Wool and the surrounding area.

The financial year ending 31 December 2025 has been a challenging one for The D'Urberville Centre. While income from hall hire remained strong and largely consistent with the previous year, a significant reduction in donations combined with increased operating costs resulted in an overall deficit for the year.

The principal source of income continued to be hall hire activities, generating £29,469, representing over 90% of total income. Income from solar energy generation remained stable at £1,122.

The most significant change during the year was the reduction in voluntary income. Donations fell from £12,814 in 2024 to £1,800 in 2025, while no grant income was received during the year compared with £2,000 in the previous year. It is worth noting that 2024 was an exceptional year for donations as The D'Urberville Centre received a £12,814 donation from the closure of Cologne Road Community Rooms.

The £1,800 donations comprise a donation of £1,300 from Wool Carnival (an annual donation) and a donation of £500 from Wool Parish Council (to compensate for loss of income while the carpark was resurfaced).

Total expenditure increased to £46,564 from £42,943 in 2024.

The main areas contributing to the increase were:

- Caretaking and cleaning costs increased from £19,948 to £24,835, largely due to employing the services of a professional cleaning company.
- Gas costs rose significantly from £2,359 to £3,382, due to the expiration of a 5-year fixed price deal.
- Building maintenance expenditure remained substantial at £11,171, reflecting the ongoing requirement to maintain and preserve the Centre's facilities.
- Some savings were achieved in office expenses, which reduced considerably from £3,824 to £774, and water costs also decreased slightly.

Deficit in the year

The Centre recorded a deficit of £14,173 for the year, compared with a surplus of £6,107 in 2024.
The deficit arose primarily because of the sharp decline in donations and grant income together with higher operating costs, particularly cleaning, maintenance, utilities and professional services.

Going concern

The trustees believe that as a result of the positive adjustments made to the business operations post year end, Wool Village Hall will be able to continue operating as a going concern. Please refer to the going concern accounting policy in these financial statements for more detail.

Reserves policy

Cash at bank and in hand on 31st December 2025 was £1,710 (2024: £11,374), Standing Financial Instructions are that the Bank Balance should normally be no less than £5,000. The Bank Balance is £5,542 at August 27th 2026 so the adjustments made post year end are having the desired effect.

The charity has negative free reserves of £5,492 at 31 December 2025 (2024: positive £8,288). A large deficit occurred in the year due to outdated operating practices. The Trustees did not consider this level of reserves to be sufficient to deliver the charitable objectives for the next twelve months so adjustments have been made post year end.

These adjustments were:

- Increase hiring fees by 25%
- Reduce the monthly cost of the cleaning contract by £607
- Reduce spend by transferring the responsibility for maintenance of the fabric of the village hall to the Parish Council.

The free reserves total includes a £4,000 interest-free, open-ended load from a Trustee. This will be paid back incrementally once the Bank Balance is consistently over £5,000. The Bank Balance is £5,542 at August 27th 2026 so the adjustments made are having the desired effect. Reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year end.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Webb

S Kerr

D M Cornes

S Smith

Recruitment and appointment of trustees

Trustees are elected in the AGM

Looking Ahead

The Trustees would like to place on record their sincere thanks to David Cornes, who has served as Treasurer and has overseen the Centre's finances over recent years. His commitment and support have been greatly appreciated. From January 2026, Steve Smith has assumed the role of Treasurer. As part of a wider review of financial management and reporting, several important changes are being introduced to strengthen financial oversight and provide clearer reporting for Trustees and stakeholders.

The most significant change will be the move from preparing accounts on an Income and Expenditure basis to a Receipts and Payments basis. The Income and Expenditure method recognises income when it is earned and expenditure when it is incurred, regardless of when cash is actually received or paid. By contrast, the Receipts and Payments method records transactions only when money is received into, or paid out of, the bank account.

For an organisation of the Centre's size, the Receipts and Payments approach will provide a clearer picture of day-to-day cash flow and the actual funds available to meet operating costs. Trustees will therefore be able to monitor more easily the Centre's cash position and financial resilience throughout the year.

To support these improvements, the Centre will implement the Xero accounting system from the start of 2026. Xero will provide modern cloud-based bookkeeping, improved transaction recording, bank reconciliation, budgeting and financial reporting. The new system will enhance transparency, simplify year-end reporting and provide Trustees with more timely and accurate financial information to support decision-making.

The priorities for 2026 will be to increase hall hire income where possible, seek new grant opportunities, encourage community fundraising and donations, carefully control expenditure and rebuild the Centre's cash reserves to ensure its long-term financial sustainability.

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

.....

S Smith

Trustee

Date: .....17/10/2026.....

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

I report to the Trustees on my examination of the financial statements of Wool Village Hall (The D'Urberville Centre) (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

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

3 the financial statements 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 financial statements to be reached.

I M Rodd BSc FCA FCCA

TC Group
Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

Dated: .....

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**2**	1,800	12,814	2,000	14,814
Charitable activities	**3**	29,469	33,126	-	33,126
Other income	**4**	1,122	1,110	-	1,110
Total income		32,391	47,050	2,000	49,050
Expenditure on:					
Charitable activities	**5**	46,564	40,943	2,000	42,943
Total expenditure		46,564	40,943	2,000	42,943
Net income/(expenditure) and movement in funds		(14,173)	6,107	-	6,107
Reconciliation of funds:					
Fund balances at 1 January 2025		9,760	3,653	-	3,653
Fund balances at 31 December 2025		(4,413)	9,760	-	9,760

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

WOOL VILLAGE HALL (THE D'URBERVILLE CENTRE)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**8**		1,079		1,472
Current assets					
Cash at bank and in hand		1,710		11,374	
Creditors: amounts falling due within one year	**10**	(7,202)		(3,086)	
Net current (liabilities)/assets			(5,492)		8,288
Total assets less current liabilities			(4,413)		9,760
The funds of the Charity					
Unrestricted funds	**11**		(4,413)		9,760
			(4,413)		9,760

The financial statements were approved by the Trustees on .....2/10/2026.....



.....
S Smith
Trustee

1 Accounting policies

Charity information

Wool Village Hall (The D'Urberville Centre) is a charity registered in the UK (registered charity number 269727) The charity is a public benefit enitity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, 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).

Basis of preparation

The Charity is a Public Benefit Entity as defined by FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transactions value unless otherwise stated in the relevant note(s) to these accounts.

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 £.

1.2 Going concern

In the year, the charity experienced a significant deficit in free reserves as a result of the village hall hire rates not keeping up with inflationary increases in recent years and higher operating costs, particularly cleaning, maintenance, utilities and professional services.

Following the year end, the Trustees implemented changes in the charity to improve the financial position. These included:

- Increasing hall hiring fees by 25% which the Trustees considered reasonable given that fees had not been altered in the last 15 years.
- Reducing the monthly cost of cleaning through reducing the contracted hours while still maintaining the same professional standard of the hall
- Reducing expenditure by transferring the responsibility for maintenance of the fabric of the village hall to the Parish Council.

Since implementing these changes, and at the date of approving these financial statements, the bank balance has increased to in excess of £5,000 representing a significant improvement in the financial position and bringing the charity above the Trustees reserves policy. The bank balance is projected to increase in excess of £7,000 from September 2026.

The charity has no significant expenditure obligations in respect of wage costs or rent providing the Trustees with greater flexibility in managing the charities cash requirements. In addition, the loan received during the financial year is open-ended and only to be repaid while the charity maintains meeting the reserve policy.

Having considered the charity's current financial position, the measures implemented post year end and the projected position of the charity, 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 Accounting policies (Continued)

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.

1.4 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.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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 estimated individually for each asset in order to write off each asset over its estimated useful life.

Plant and equipment	10% - 20% straight line basis

1 Accounting policies **(Continued)**

1.7 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.

1.8 Taxation

The charity is exempt from tax on its charitable activities

1.9 Debtors

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

1.10 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.

2 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	1,800	-	1,800	12,814	-	12,814
Grants	-	-	-	-	2,000	2,000
	1,800	-	1,800	12,814	2,000	14,814

3 Income from charitable activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Charitable Income		
Hirings	29,469	33,126

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,122	1,110

5 Expenditure on charitable activities

	Village Hall 2025 £	Village Hall 2024 £
Direct costs		
Depreciation and impairment	393	392
Other charitable expenditure	45,169	41,621
	45,562	42,013
Share of support and governance costs (see note 6)		
Governance	1,002	930
	46,564	42,943
Analysis by fund		
Unrestricted funds	46,564	40,943
Restricted funds	-	2,000
	46,564	42,943

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,002	930
Analysed between:		
Village Hall	1,002	930

6 Support costs allocated to activities (Continued)

	2025	2024
Governance costs comprise:	**£**	**£**
Examiner fees	1,002	930
	1,002	930

7 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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

8 Tangible fixed assets

	Plant and equipment
	£
Cost	
At 1 January 2025	5,030
At 31 December 2025	5,030
Depreciation and impairment	
At 1 January 2025	3,558
Depreciation charged in the year	393
At 31 December 2025	3,951
Carrying amount	
At 31 December 2025	1,079
At 31 December 2024	1,472

9 Loans and overdrafts

	2025	2024
	£	£
Loans from related parties	4,000	-
Payable within one year	4,000	-

The loan provided by the related party in the year is interest-free and has no fixed terms or arrangements for repayment.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Borrowings	4,000	-
Accruals and deferred income	3,202	3,086
	7,202	3,086

11 Unrestricted 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.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	9,760	32,391	(46,564)	(4,413)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	3,653	47,050	(40,943)	9,760

12 Related party transactions

In the year, a loan of £5,000 was received from a trustee with no interest or terms of repayment. The sum of £1,000 has been repaid in the year leaving an outstanding balance of £4,000 on the loan.

Wool Village Hall (The DUrberville Centre)

TC Group
Chartered Accountants
Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

Dear Sirs

During the course of your independent examination of the financial statements of the charity for the period ending 31 December 2025, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our independent examiners.

2. We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you.

3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.

5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

6. No Trustees have been paid expenses as detailed in the financial statements. We confirm that the charity had no other related party transactions, other than those detailed in the trustees report.

7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide security for such matters.

8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the

charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.

11. We confirm that we have disclosed all information of which we are aware regarding actual or suspected fraud affecting the charity, including that involving Trustees and related parties. To the best of our knowledge and belief, we have provided you with full access to the available documents and records relating to these matters, and there are no other known or suspected frauds or irregularities which have not been disclosed to you.

12. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.

13. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

14. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

15. We confirm that all funds are correctly stated in the financial statements and there are no other transactions that should be recorded as restricted or endowment funds.

16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

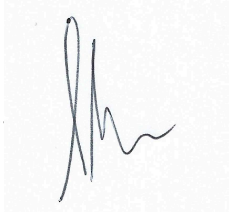
17. We confirm that we have reviewed the UK Sanctions list (https://www.gov.uk/government/publications/the-uk-sanctions-list) and confirm that to our knowledge the company has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial period and subsequently.

18. The loan balance owed to a trustee at the year end is not expected to be requested for immediate repayment in full until such a time that the charity cash balance is consistently stabilised in line with the reserves policy.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully,

Signed on behalf of the board of trustees

Trustee .....  .....

Date.....17/10/2026.....