

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales · Charity number 1024757

Details

Status Registered

Legal form Charitable company

Company number [00498497](#)

Registered 1993-08-11

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

Contact

Address Elham Village Hall
High Street
Elham
Canterbury
Kent
CT4 6SX

Phone 07729 347341

Email ELHAMVILLAGEHALL.TREASURER@GMAIL.COM

Website elhamvillagehall.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE VILLAGE OF ELHAM BY PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: The charity is established to enhance the community life of the inhabitants of the village of Elham by providing communal facilities in the interests of social welfare for recreation and leisure-time occupation.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE ELHAM AND NEIGHBOURING COMMUNITIES
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£51,321	£52,639	-	-
2024-08-31	£56,617	£55,720	-	-
2023-08-31	£54,822	£45,071	-	-
2022-08-31	£52,938	£46,697	-	-
2021-08-31	£86,736	£68,729	-	-

Trustees

Name	Role	Appointed
Janice Ada Stanyon	Chair	2015-11-26
Elizabeth Cox		2021-02-12
Jim Clements		2017-11-24
John Tebbs		2024-02-22
Renee Penelope Bull		2019-12-11
Susan Weller		2021-11-30
Trevor Bateman		2024-02-22
miranda weller		2021-02-12

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales - Charity number 1024757

Accounts

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

***Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove, Hythe
Kent CT21 5RF***

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

Index	Page
Report of The Trustees	
Objectives and Activities	1
Financial Review	2
Future Plans, Structure and Administrative Details	3
Trustees and Signature	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Financial Statements	
note 1 Accounting Policies	8
notes 2 - 8 Financial Activities	9
notes 9 - 13 Balance Sheet	10
notes 14 - 17 Funds	11

ELHAM VILLAGE HALL ASSOCIATION LIMITED

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

Activities for achieving objectives

The charity is established to enhance the community life of the inhabitants of the parish of Elham by providing communal facilities in the interest of social welfare for recreation and leisure-time occupation.

The Village Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the Hall.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Charitable Activities

Another year has flown by and I am pleased to report that Elham Village Hall Association continues to thrive under our unchanged committee. Every committee member makes a valuable contribution and we are confident that we have fulfilled our charitable objectives for the hall which is to *'provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for said inhabitants.'*

Our finances continue to be expertly managed by our treasurer Sue Weller and as you will see in her financial report we remain in a comfortable financial position despite the increasing costs of utilities. Generally, the hall is looking very smart and attractive for our hirers with general maintenance being carried out by volunteers and by members of the committee. In terms of refurbishment, we have replaced some of the exterior fire doors which had rotted. These new doors help keep the hall cosy and warm in the winter months.

Our large grounds have also been maintained by members of the committee and volunteers who come along and help with a variety of tasks. We have also received help from the Probation Service in the form of their community payback scheme. They sent a team of up to 8 and were supervised at all times. They have done a marvellous job on a particularly dense and thorny hedge that has cost us hundreds of pounds to manage each year, money that takes a lot of work to fundraise. Pickle ball and tennis players can now find their balls when they go over the fence without scrambling through undergrowth and thorny hedges.

The sports club continues to attract a healthy membership. Pickleball has proved to be extremely popular and has attracted a number of new members. This is now played both indoors and outdoors, as the club has had 2 Pickleball courts marked out on the multi-sport court.

The recent 'Have a Go Day' attracted a lot of interest in Pickleball, and on that day we named Court 1 the Mike Ridley Court, in honour and recognition of the considerable hard work that he put in to the club over the years.

We continue to offer local youngsters the use of the multi-sport court to play tennis, basketball or five a side football. We want to encourage as many people as possible to take up some form of sport. The Sports Club and EVHA contribute in no small way to the attraction of living in the Elham area.

The Pétanque Club holds Sunday and Wednesday morning meetings throughout the year, with Wednesday evenings during the summer. The number of members has slightly increased this year, and regularly there are 8+ members playing at the sessions. The annual competitions; the Singles Cup and the Doubles Cup, were held and both were very enjoyable events. This year marked our 25th Anniversary and we played the annual tournament with our French friends from Montreuil in the Valley de la Course in Elham, which was well attended, with the Elham team winning 10 games to 6.

This year also saw the erection of a bicycle shelter erected in the car park. This is of particular benefit to those using our sports facilities, providing a safe, dry place to secure their bikes. This was made possible because of a 90% grant from the Rural England Prosperity Fund to whom we are grateful.

Our much-awaited Community Shed finally opened its doors on January 6th! A momentous occasion several years in the planning! It now operates four days per week and has received a variety of commissions. Members are made welcome and spend a lot of time talking, drinking tea and generally putting the world to rights whilst undertaking whatever project is on the go. The membership currently consists of around 70 people- not all are active in a practical sense but support the shed with their money and interest. Now that the shed is up and running the hall trustees will take over the responsibility for the fabric of the shed itself whilst the Community shed team will hire the shed for their activities and take responsibility for the equipment and activities inside.

We, as a committee, are very grateful to all those who have helped bring this project to life. It demonstrates that community spirit is alive and kicking!

The Elham Village Hall Association also continue to participate in wider community events. With the financial support of the parish council, we, along with other village organisations, organised a village celebration for the commemoration of VE80. It was very well supported bringing many residents of the village together.

Our annual 'Christmas tree switch on' continues to be a firm favourite in the village calendar and is now organised by trustee Jon Vince and his team. We purchase 80 four-foot Christmas trees with lights to be erected outside resident's homes that we sell on at cost. Some folks can erect their trees themselves but we have a team of willing helpers on hand if needed. In addition, we decorate a large Christmas tree on our land and then, at a set time, all the lights are turned on and the Elham Christmas season begins. The switch on is followed by a carol service in our local church with mulled wine and mince pies.

Our monthly Newsletter continues to go from strength to strength. Edited by Renee Bull it is distributed by yet more volunteers to 800 homes each month free of charge. Well done, Renee. A great job!

Looking forward to the coming year we will need to explore replacing our out dated and inefficient ground source heat pump. This will be constitute a considerable expense on funds.

In conclusion, Elham Village Hall, with the help of so many unsung volunteers, remains in steady hands and is more than fulfilling its charitable objective and I would like to record my thanks to the hard- working committee and village volunteers who make this possible.

FINANCIAL REVIEW

Our last financial year was another successful one with our reserves finishing the year up by just over £5000, standing at £82,404. Income from events run by Committee and Volunteers has been just short of £3,500 with the Spring and Autumn Quizzes being particularly well supported, raising £1,794. Income from hall hire was £29,400, an increase of over £3,000 on last year. Just over half of the hall hire income was from regular bookings with income from weddings making a big contribution of £11,300. The Sports Club raised £5,548 in subscriptions with an overall profit of £1,049.

Committee members continue to run the bar at our own events and for our hirers. Profit this year was £5,938 which is a great contribution to our funds. As well as providing a great service to the Community the Elham Newsletter continues to make a profit each year and this year raised £702.

Electricity costs including Sports club usage were just over £9000 with income from solar panels at £5,213 and income from the EV charging points reaching £488. We continue to look at ways of improving the efficiency of our heating system but are struggling to find companies with the expertise willing to help us move forward. We have ring fenced £26,600 in our reserves to contribute to the cost of any upgrades. We would also be looking into the possibility of obtaining grants for this work.

Our repairs and maintenance costs for the year were just under £5000. These are kept down each year by the great efforts of the Committee members and volunteers. The Committee did identify a need to replace the fire doors at a cost of £11,112 and new Projection equipment has been installed at a cost of £1056.

Once the Community Shed officially opened in January 25, a team of volunteers took over responsibility for the day to day running and the finances. The Village Hall continues to hold some of the Community Shed funds which they will continue to draw down as needed. This team rent the Community shed from the Village Hall for a nominal amount.

Reserves policy

The Management Committee has examined the Charitable Company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent at least one year of its expenditure. The reserves are needed to meet the working capital requirements of the charity in the event of a significant drop in funding. Such reserves amounted to £82,404 at 31st August 2025 (2024: £77,284). This includes £26,620 for solar panel and sewage pump replacement (to increase by 10% per annum). The remaining funds will be used for other planned maintenance and upgrades to the hall and sports facilities.

FUTURE PLANS

The objective in the coming year is to ensure the hall remains on a sound financial footing. We continue to endeavour to maximise usage of the hall by the community, involving all sections of the community in fundraising events, and offering a high-quality, attractive venue at an affordable cost to users. We aim to bring in more effective management systems, including an online booking system, and we will continue to make provision to meet increased maintenance costs as the hall ages.

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.

Charity constitution

The Association was incorporated on 15th August 1951 and registered as a charity on 11th August 1993. The Company was established under a Memorandum of Association which established the objects and powers of the Company and is governed under its Articles of Association.

Organisational structure and decision making

The charity is organised as an independent association of local residents with a Council of Management comprising elected and nominated members, who are the trustees of the Association. Day-to-day management of the Sports Centre and Pétanque Club are delegated to committees elected by their members, and representatives attend the Council's monthly meetings.

Wider network

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Risk management

The trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks, and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00498497 (England and Wales)

Registered Charity number

1024757

Registered office

Elham Village Hall
High Street
Elham, Canterbury
Kent CT4 6SX

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Private Company Limited by Guarantee Without Share Capital
Registered in England & Wales 00498497 Registered Charity Number 1024757

Registered Office: High Street, Elham, Canterbury, Kent CT4 6SX

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2025

Trustees/Directors

Trevor Bateman	22nd February 2024
Renee Penelope Bull	11th December 2019
Alfred James Clements	24th November 2017
Elizabeth Mary Cox	12th February 2021
Janice Ada Stanyon	26th November 2015
John Tebbs	22nd February 2024
Jonathan Lionel Vince	26th February 2024
Mirander Jane Weller	12th February 2021
Susan Weller	30th November 2021

Appointed

Company Secretary

Miranda Jane Weller 12th February 2021

Independent Examiner

Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove
Hythe
Kent CT21 5RF

Approved by the Board of Trustees on.....22/1/26.....(date) and signed on its behalf by:



Trustee/Director (full name) MIRANDA WELLER .

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2025

Independent Examiners report to the Trustees of Elham Village Hall Association Ltd ("The Company").

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

Responsibilities and basis of the report.

As the charity's and 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.

Having satisfied myself that the accounts of the company 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 accounts as 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

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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006.
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 Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered 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 (FRS 102)).

I have no concerns and have come across no other 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.



Robert Wilson

Independent Examiner

Weller Wilson Partnership

Accountants

3 Hannant Court

Victoria Grove

Hythe

Kent CT21 5RF

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st AUGUST 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
Income & Endowments					
Donations & Legacies	2	1,308	0	1,308	1,780
Charitable Activities					
Hire of Village Hall	3	32,753	0	32,753	32,419
Other Trading Activities	4	12,870	0	12,870	15,707
Investment Income	5	573	0	573	614
Other Income	6	3,817	0	3,817	6,098
Total Income		51,321	0	51,321	56,617
Expenditure					
Raising Funds		2,221	0	2,221	2,630
Charitable Activities					
Support Costs	7	944	0	944	1,111
Hire of Village Hall		49,474	0	49,474	51,979
Total Charitable Activities		50,418	0	50,418	53,091
Total Expenditure		52,639	0	52,639	55,720
Net Income/(Expenditure)		(1,318)	0	(1,318)	897
Reconciliation of Funds					
Total Funds Brought Forward		198,956	246,028	444,984	444,087
Total Funds Carried Forward		197,637	246,028	443,665	444,984

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

BALANCE SHEET AS AT 31st AUGUST 2025

	Notes	2025	2024
Fixed Assets			
Tangible Assets	9	361,261	367,700
Current Assets			
Stocks		5,481	3,925
Debtors	10	6,989	5,503
Cash at Bank and in-hand		81,998	78,127
		<u>94,468</u>	<u>87,556</u>
Creditors			
Amounts falling due within one year	11	(12,063)	(10,273)
Net Current Assets		<u>82,404</u>	<u>77,284</u>
Total Assets less Current Liabilities		<u>443,665</u>	<u>444,984</u>
Creditors			
Amounts falling due after one year	12	0	0
Net Assets		<u>443,665</u>	<u>444,984</u>
Funds	13		
Unrestricted		197,637	198,956
Restricted		246,028	246,028
Total Funds		<u>443,665</u>	<u>444,984</u>

The Charitable Company is exempted from Audit for the year ended 31st August 2025 under Section 477 of the Companies Act 2006, the Members not having required The Company to obtain an Audit under Section 476 of the Act.

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 at the end of each financial year in accordance with the requirements of Sections 394 and 395 of the Act.

These financial statements, as prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime, were approved by the Board of Trustees and authorised for issue as follows:



MIRANDA WEILER

22/1/26

Trustee full name, signed and dated

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

1. ACCOUNTING POLICIES

Basis of the preparation of the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) effective 1st January 2019 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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 the 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 costs that relate to that category. Where costs cannot be attributed to a particular heading they have been allocated to activities consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Interest receivable: interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Allocation and apportionment of costs: Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Note 8 provides an analysis of the costs and how they have been allocated.

Tangible fixed assets: depreciation is provided at the following annual rates in order to write-off each asset over its estimated useful life: Freehold Property 10% on cost and structural 2% on cost.

Plant & Machinery 15% on the reducing balance and straight-line over 20 years.

Stocks: valued at the lower of cost and net realisable value, making allowance for obsolete and slow moving items.

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. Restricted funds can only be used for particular restricted purposes in accordance with the objectives of the charity. For further detail see notes 14 and 15.

Cash at bank and in hand: includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

			2025	2024
2 Donations and Legacies				
Gift Aid			218	278
Subscriptions/donations etc			1,090	1,502
			<u>1,308</u>	<u>1,780</u>
3 Income from Charitable Activities				
Village Hall			31,934	28,274
Sports Centre			1,059	3,532
Men in Sheds/Community Shed			223	484
Pentanque Club			(463)	129
			<u>32,753</u>	<u>32,419</u>
4 Other Trading Activities				
Fundraising Events			5,644	6,395
120 Club			822	1,000
Feed-In Tariff			5,214	5,882
Newsletter			703	2,087
EV Charges			488	342
			<u>12,870</u>	<u>15,707</u>
5 Investment Income				
Bank Deposit Account Interest			573	614
6 Other Income				
Grants			3,817	200
7 Charitable Activities Costs				
			2025	2024
	Support	Direct	Total	Total
Rates & Water	0	1,118	1,118	821
Insurance	0	4,223	4,223	3,601
Power, Light & Heat	0	8,156	8,156	8,431
Telephone	130	130	261	244
Post & Stationery	17	17	34.26	57
Training	0	0	0	0
Sundry	0	1,184	1,184	355
Building Repairs & Maintenance	0	7,830	7,830	12,582
Grounds Maintenance	0	1,974	1,974	1,811
Cleaning	0	3,823	3,823	3,560
Honorarium	0	0	0	0
Marketing	131	0	131	216
Depreciation of Assets	0	18,607	18,607	18,909
Licences	0	2,413	2,413	1,760
Donations	218	0	218	273
Legal, Professional & Accountancy	447	0	447	472
	<u>944</u>	<u>49,474</u>	<u>50,418</u>	<u>53,091</u>

8 There were no Trustees remuneration, benefits or expense payments during the year.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

9 Fixed Assets

Tangible Fixed Assets	Freehold Property	Plant & Machinery	Totals
Cost brought forward	502,525	265,585	768,110
Additions for the year	0	12,168	12,168
	502,525	277,754	780,279
Depreciation brought forward	266,848	133,562	400,410
Charged for the year	10,050	8,557	18,607
	276,898	142,119	419,017
Net Book Value 31st August 2025	225,627	135,634	361,261
Net Book Value 31st August 2024	235,677	132,023	367,700

10 Debtors falling due within one year

	2025	2024
Trade	3,353	1,020
Other	0	0
Prepayments	3,636	4,483
	6,989	5,503

11 Creditors falling due within one year

	2025	2024
Loans (also see note 12)	0	0
Trade Creditors	2,708	1,303
Other Creditors	9,355	8,970
	12,063	10,273

12 Creditors falling due after one year

	2025	2024
	0	0

13 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
Fixed Assets	115,233	246,028	361,261	377,814
Current Assets	94,468	0	94,468	87,556
Current Liabilities	(12,063)	0	(12,063)	(10,273)
Long Term Liabilities	0	0	0	0
	197,637	246,028	443,665	455,098

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

	Opening Balance	Net Movement	Closing Balance
14 Movement in Funds			
Unrestricted Funds			
General Fund	179,247	2,415	181,661
Sports Centre	19,298	(3,604)	15,694
Pentanque Club	411	(129)	282
	198,956	(1,318)	197,637
Restricted Funds			
Heat Pump Project	40,056	0	40,056
Men in Sheds	0	0	0
New Hall Fund	205,972	0	205,972
	246,028	0	246,028
Total Funds			
	444,984	(1,318)	443,665

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

	Incoming Resources	Outgoing Resources	Total
Unrestricted Funds			
General Fund	50,725	(48,310)	2,415
Sports Centre	1,059	(4,663)	(3,604)
Pentanque Club	(463)	334	(129)
	51,321	(52,639)	(1,318)
Restricted Funds			
Heat Pump Project	0	0	0
Men in Sheds	0	0	0
New Hall Fund	0	0	0
	0	0	0
Total Funds			
	51,321	(52,639)	(1,318)

15 Unrestricted Funds

Funds derived from sources which have not specified a particular use. These can be subdivided into designated funds by the agreement of the Board of Trustees.

Sports Centre Designated Fund: Income from use of the hall for the sports centre is recorded separately as part of the unrestricted funds.

Pentanque Club Designated Fund: Income from the pentanque club is recorded separately as part of the unrestricted funds.

Restricted Funds

Funds given to the Association for a specific use.

New Hall Restricted Fund: Raised for the construction of the new village hall.

The depreciation charge on the new hall is charged against the fund together with the interest charged on loans in respect of the new hall.

Heat Pump Project Restricted Fund: Grants gained specifically for the addition of a ground source heating pump.

16 Related Party Disclosures: There were none for the year to 31st August 2025

17 Ultimate Controlling Party: The Trustees do not consider there to be an ultimate controlling party of the charity.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales - Charity number 1024757

Accounts

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

***Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove, Hythe
Kent CT21 5RF***

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

Index	Page
Report of The Trustees	
Objectives and Activities	1
Financial Review	2
Future Plans, Structure and Administrative Details	3
Trustees and Signature	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Financial Statements	
note 1 Accounting Policies	8
notes 2 - 8 Financial Activities	9
notes 9 - 13 Balance Sheet	10
notes 14 - 17 Funds	11

ELHAM VILLAGE HALL ASSOCIATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Activities for achieving objectives

The charity is established to enhance the community life of the inhabitants of the parish of Elham by providing communal facilities in the interest of social welfare for recreation and leisure-time occupation.

The Village Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the Hall.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Charitable Activities

I am pleased to report another successful year for Elham Village Hall Association. The committee personnel remain unchanged and have they been very effective in the management of the hall. Every committee member makes a valuable contribution and we are all 'on the same page' with our aspirations and charitable objectives for the hall.

Finances have been managed by our fabulous treasurer Sue Weller and you can see from her financial review that we remain in a comfortable financial position. This has enabled us to continue refurbishment as the hall is now 25 years old and is beginning to show its age. The Men's toilets have been updated with new sanitary ware, flooring and tiling. The main hall has been repainted as have the entrance and corridors. Generally, the hall is looking very smart and attractive for our hirers. Future plans include replacing some of the exterior fire doors which have rotted.

Our large grounds have been maintained by members of the committee and volunteers who come along and help with a variety of tasks. These volunteer days have been proved popular with up to 25 people attending each session. We provide lunch and refreshments and they are seen as sociable community events as well as being productive.

In the next few weeks there will be a bicycle shelter erected in the car park. This will be of particular benefit to those using our sports facilities, providing a safe, dry place to secure their bikes. This has been possible because of a 90% grant from the Rural England Prosperity Fund to whom are grateful.

It has been a busy year for the Sports Club. The boarding around the multi-sport court has been replaced and painted at some considerable cost. The sports club continues to attract a healthy membership. The recent addition of Pickleball to the Club offering has helped to attract new members. Pickleball is a fast-paced game and is a hybrid of tennis, table tennis and badminton and is played in the main hall on Mondays and Wednesdays. The multi-sport court has also been marked up with 2 courts for Pickleball and outdoor play has regularly happened throughout the summer. The badminton group meets later on a Wednesday to play in the main hall, although current numbers are lower than we would like.

We continue to offer the free use of the multi-sport court, at certain times, to play tennis, basketball or five a side football. The Sports Club is keen to encourage as many people in Elham as possible to take up some form of sport.

Sadly, the Sports Club, Mike Ridley, passed away this year. He had been involved with the sports club and the village hall for many years; undertaking various roles during that time, and will be sorely missed.

The Pétanque Club is still a thriving with 25 members, including three new members his year. Play takes place most Sunday's (weather permitting) throughout the whole year. The calendar, so far has consisted of: Captain's Day – singles match – which is always great fun with plenty of food and drink and in June there was a Doubles Match.

In September there was the annual trip to our French friends in Montreuil-sur-mer. Seven members went over, we played well, but sadly came second – the first time for many years.

Much time and energy has also been focused on the Community Shed project. The shed is now built, it has electrics, health and safety equipment in situ and is almost ready for purpose. At the time of writing, we still need to complete the landscaping, hardstanding and some documentation. Most of the monies for the shed have been raised from grants, donations and fundraising events with a project team steering proceedings. However, once the Community Shed is up and running it will have its own management team with Elham Village Hall Association acting as 'landlords'. This project has been over two years in its creation and a great number of people have contributed along the way including professionals who have given their expertise at cost or free. A recent 'progress to date' event attracted over 90 people and there is much anticipation of the official opening which is envisaged to be around end of the year. We, as a committee, are very grateful to all those who have helped bring this project to life. It demonstrates that community spirit is alive and kicking!

The Elham Village Hall Association also continue to organise wider community events. Our annual 'Christmas tree switch on' is a firm favourite in the village calendar and is organised by trustee Jim Clements and his team. We purchase 80 four-foot Christmas trees with lights to be erected outside resident's homes that we sell on at cost. Some folks can erect their themselves but we have a team of willing helpers on hand if needed. In addition, we decorate a large Christmas tree on our land and then, at a set time, all the lights are turned on and the Elham Christmas season begins. The switch on is followed by a carol service in our local church with mulled wine and mince pies.

Our monthly Newsletter is another village tradition that is managed by the Elham Village Hall Association. Edited by Renee Bull it is distributed by yet more volunteers to 800 homes each month free of charge. Even in these difficult economic times the printing costs are adequately covered by advertising with a modest profit. Well done Renee. A great job!

In conclusion, Elham Village Hall remains in steady hands and is more than fulfilling its charitable objective and I would like to record my thanks to the hard- working committee who make this possible.

FINANCIAL REVIEW

The last financial year has been another very successful one. The Committee and team of volunteers have raised £3,725 from events run throughout the year. Hall hire has provided an income of nearly £26,099 of which £16,219 came from regular hires with £4,000 from one-off bookings and £5,150 from Weddings. The income from weddings was much lower than the previous year but bookings are up for the coming year. The Sports Club raised £5,055 in subscriptions with an overall profit of £2,040. The bar brought in £5,649 and the Newsletter raised £2,087.

As expected we saw a large increase in our electricity costs (from £4789 to £8431). The income from the solar panels was £5882 and the EV charging points raised £342 which went some way to offsetting the electricity cost.

This year's projects included upgrading the disabled and gents' toilets and building a new bike shelter. The total cost came to £15,000.

The Community Shed will soon be up and running. At the end of the year a total of £19,868 had been raised through events, donations and grants. Of this £15,818 had been spent building and equipping the shed.

Our reserves at the end of the financial year stand at £77,284 including £4,049 held for the Community Shed so we will continue to identify areas of refurbishment and improvement to enhance and protect the hall as a valuable resource for the Elham Community.

Reserves policy

The Management Committee has examined the Charitable Company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent at least one year of its expenditure. The reserves are needed to meet the working capital requirements of the charity in the event of a significant drop in funding. Such reserves amounted to £77,284 at 31st August 2023 (2022: £86,501). This includes £24,200 for solar panel and sewage pump replacement (to increase by 10% per annum). The remaining funds will be used for other planned maintenance and upgrades to the hall and sports facilities.

FUTURE PLANS

The objective in the coming year is to ensure the hall remains on a sound financial footing. We continue to endeavour to maximise usage of the hall by the community, involving all sections of the community in fundraising events, and offering a high-quality, attractive venue at an affordable cost to users. We aim to bring in more effective management systems, including an online booking system, and we will continue to make provision to meet increased maintenance costs as the hall ages.

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.

Charity constitution

The Association was incorporated on 15th August 1951 and registered as a charity on 11th August 1993. The Company was established under a Memorandum of Association which established the objects and powers of the Company and is governed under its Articles of Association.

Organisational structure and decision making

The charity is organised as an independent association of local residents with a Council of Management comprising elected and nominated members, who are the trustees of the Association. Day-to-day management of the Sports Centre and Pétanque Club are delegated to committees elected by their members, and representatives attend the Council's monthly meetings.

Wider network

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Risk management

The trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks, and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00498497 (England and Wales)

Registered Charity number

1024757

Registered office

Elham Village Hall
High Street
Elham, Canterbury
Kent CT4 6SX

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Private Company Limited by Guarantee Without Share Capital
Registered in England & Wales 00498497 Registered Charity Number 1024757

Registered Office: High Street, Elham, Canterbury, Kent CT4 6SX

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2024

Trustees/Directors

Trevor Bateman
Renee Penelope Bull
Alfred James Clements
Elizabeth Mary Cox
Janice Ada Stanyon
John Tebbs
Jonathan Vince
Mirander Jane Weller
Susan Weller

Appointed

22nd February 2024
11th December 2019
24th November 2017
12th February 2021
26th November 2015
22nd February 2024
26th February 2024
12th February 2021
30th November 2021

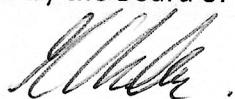
Company Secretary

Miranda Jane Weller 12th February 2021

Independent Examiner

Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove
Hythe
Kent CT21 5RF

Approved by the Board of Trustees on 23/1/25 (date) and signed on its behalf by:



Miranda Weller. Company Sec.

Trustee/Director (full name)

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2024

Independent Examiners report to the Trustees of Elham Village Hall Association Ltd ("The Company").

I report to the charity trustees on my examination of the company accounts for the year ended 31st August 2024.

Responsibilities and basis of the report.

As the charity's and 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.

Having satisfied myself that the accounts of the company 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 accounts as 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

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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006.
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 Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered 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 (FRS 102)).

I have no concerns and have come across no other 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.



Robert Wilson

Independent Examiner

Weller Wilson Partnership

Accountants

3 Hannant Court

Victoria Grove

Hythe

Kent CT21 5RF

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st AUGUST 2024

	Notes	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
Income & Endowments					
Donations & Legacies	2	1,780	0	1,780	3,470
Charitable Activities					
Hire of Village Hall	3	32,419	0	32,419	37,377
Other Trading Activities	4	15,707	0	15,707	13,505
Investment Income	5	614	0	614	270
Other Income	6	6,098	0	6,098	200
Total Income		56,617	0	56,617	54,823
Expenditure					
Raising Funds		2,630	0	2,630	2,764
Charitable Activities					
Support Costs	7	1,111	0	1,111	978
Hire of Village Hall		51,979	0	51,979	41,329
Total Charitable Activities		53,091	0	53,091	42,307
Total Expenditure		55,720	0	55,720	45,071
Net Income/(Expenditure)		897	0	897	9,753
Reconciliation of Funds					
Total Funds Brought Forward		198,059	246,028	444,087	434,334
Total Funds Carried Forward		198,956	246,028	444,984	444,087

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

BALANCE SHEET AS AT 31st AUGUST 2024

	Notes	2024	2023
Fixed Assets			
Tangible Assets	9	367,700	357,586
Current Assets			
Stocks		3,925	2,500
Debtors	10	5,503	5,044
Cash at Bank and in-hand		78,127	86,925
		87,556	94,469
Creditors			
Amounts falling due within one year	11	(10,273)	(7,968)
Net Current Assets		77,284	86,501
Total Assets less Current Liabilities		444,984	444,087
Creditors			
Amounts falling due after one year	12	0	0
Net Assets		444,984	444,087
Funds	13		
Unrestricted		198,956	198,059
Restricted		246,028	246,028
Total Funds		444,984	444,087

The Charitable Company is exempted from Audit for the year ended 31st August 2024 under Section 477 of the Companies Act 2006, the Members not having required The Company to obtain an Audit under Section 476 of the Act.

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 at the end of each financial year in accordance with the requirements of Sections 394 and 395 of the Act.

These financial statements, as prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime, were approved by the Board of Trustees and authorised for issue as follows:

Trustee full name, signed and dated

23/11/25
Miranda Weller
company sec.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

1. ACCOUNTING POLICIES

Basis of the preparation of the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) effective 1st January 2019 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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 the 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 costs that relate to that category. Where costs cannot be attributed to a particular heading they have been allocated to activities consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Interest receivable: interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Allocation and apportionment of costs: Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Note 8 provides an analysis of the costs and how they have been allocated.

Tangible fixed assets: depreciation is provided at the following annual rates in order to write-off each asset over its estimated useful life:

Freehold property 10% on cost and 2% on cost.

Plant & Machinery 15% on the reducing balance and straight-line over 20 years.

Stocks: valued at the lower of cost and net realisable value, making allowance for obsolete and slow moving items.

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. Restricted funds can only be used for particular restricted purposes in accordance with the objectives of the charity. For further detail see notes 14 and 15.

Cash at bank and in hand: includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

			2024	2023
2 Donations and Legacies				
Gift Aid			278	738
Subscriptions/donations etc			1,502	2,732
			<u>1,780</u>	<u>3,470</u>
3 Income from Charitable Activities				
Village Hall			28,274	35,651
Sports Centre			3,532	1,635
Men in Sheds/Community Shed			484	0
Pentanque Club			129	91
			<u>32,419</u>	<u>37,377</u>
4 Other Trading Activities				
Fundraising Events			6,395	6,541
120 Club			1,000	900
Feed-In Tariff			5,882	4,410
Newsletter			2,087	1,478
EV Charges			342	176
			<u>15,707</u>	<u>13,505</u>
5 Investment Income				
Bank Deposit Account Interest			614	270
6 Other Income				
Grants			6,098	200
7 Charitable Activities Costs				
			2024	2023
	Support	Direct	Total	Total
Rates & Water	0	821	821	1,339
Insurance	0	3,601	3,601	2,822
Power, Light & Heat	0	8,431	8,431	4,789
Telephone	122	122	244	301
Post & Stationery	28	28	56.87	0
Training	0	0	0	634
Sundry	0	355	355	449
Building Repairs & Maintenance	0	12,582	12,582	6,673
Ground Maintenance	0	1,811	1,811	1,937
Cleaning	0	3,560	3,560	3,356
Honorarium	0	0	0	0
Marketing	216	0	216	120
Depreciation of Assets	0	18,909	18,909	17,445
Licences	0	1,760	1,760	1,735
Donations	273	0	273	276
Legal, Professional & Accountancy	472	0	472	432
	<u>1,111</u>	<u>51,979</u>	<u>53,090.58</u>	<u>42,307</u>

8 There were no Trustees remuneration, benefits or expense payments during the year.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

9 Fixed Assets

Tangible Fixed Assets	Freehold Property	Plant & Machinery	Totals
Cost brought forward	502,525	236,563	739,087
Additions for the year	0	29,023	29,023
	502,525	265,585	768,110
Depreciation brought forward	256,497	125,005	381,501
Charged for the year	10,351	8,558	18,909
Depreciation carried forward	266,848	133,562	400,410
Net Book Value 31st August 2024	235,677	132,023	367,700
Net Book Value 31st August 2023	246,028	111,558	357,586

2024 2023

10 Debtors falling due within one year

Trade	1,020	2,757
Other	0	0
Prepayments	4,483	2,287
	5,503	5,044

11 Creditors falling due within one year

Loans (also see note 12)	0	0
Trade Creditors	1,303	1,098
Other Creditors	8,970	6,870
	10,273	7,968

12 Creditors falling due after one year

0	0
---	---

13 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
Fixed Assets	121,672	246,028	367,700	357,586
Current Assets	87,556	0	87,556	94,469
Current Liabilities	(10,273)	0	(10,273)	(7,968)
Long Term Liabilities	0	0	0	0
	198,956	246,028	444,984	444,087

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024

	Opening Balance	Net Movement	Closing Balance
14 Movement in Funds			
Unrestricted Funds			
General Fund	180,357	(1,110)	179,247
Sports Centre	17,329	1,969	19,298
Pentanque Club	373	38	411
	198,059	897	198,956
Restricted Funds			
Heat Pump Project	40,056	0	40,056
Men in Sheds	0	0	0
New Hall Fund	205,972	0	205,972
	246,028	0	246,028
Total Funds			
	444,087	897	444,984

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

	Incoming Resources	Outgoing Resources	Total
Unrestricted Funds			
General Fund	52,956	(54,066)	(1,110)
Sports Centre	3,532	(1,563)	1,969
Pentanque Club	129	(91)	38
	56,617	(55,720)	897
Restricted Funds			
Heat Pump Project	0	0	0
Men in Sheds	6,098	(6,098)	0
New Hall Fund	0	0	0
	6,098	(6,098)	0
Total Funds			
	62,715	(61,818)	897

15 Unrestricted Funds

Funds derived from sources which have not specified a particular use. These can be subdivided into designated funds by the agreement of the Board of Trustees.

Sports Centre Designated Fund: Income from use of the hall for the sports centre is recorded separately as part of the unrestricted funds.

Pentanque Club Designated Fund: Income from the pentanque club is recorded separately as part of the unrestricted funds.

Restricted Funds

Funds given to the Association for a specific use.

New Hall Restricted Fund: Raised for the construction of the new village hall.

The depreciation charge on the new hall is charged against the fund together with the interest charged on loans in respect of the new hall.

Heat Pump Project Restricted Fund: Grants gained specifically for the addition of a ground source heating pump.

16 Related Party Disclosures: There were none for the year to 31st August 2024

17 Ultimate Controlling Party: The Trustees do not consider there to be an ultimate controlling party of the charity.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales - Charity number 1024757

Accounts

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2023

***Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove, Hythe
Kent CT21 5RF***

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2023

Index	Page
Report of The Trustees	
Objectives and Activities	1
Financial Review	2
Future Plans, Structure and Administrative Details	3
Trustees and Signature	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Financial Statements	
note 1 Accounting Policies	8
notes 2 - 8 Financial Activities	9
notes 9 - 13 Balance Sheet	10
notes 14 - 17 Funds	11

ELHAM VILLAGE HALL ASSOCIATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Activities for achieving objectives

The charity is established to enhance the community life of the inhabitants of the parish of Elham by providing communal facilities in the interest of social welfare for recreation and leisure-time occupation.

The Village Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the Hall.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Volunteers

Elham is extremely lucky to have a dynamic team of committee members who manage the facility. At a time when many groups seem to have trouble recruiting help, we are fortunate indeed to attract people who are willing to spend a significant amount of their time to ensure that our hall remains a jewel in Elham's crown.

There are a significant number of volunteers in addition to the hall committee who help with hall maintenance, fundraising, gardening, IT, Newsletter distribution, 130 club, Christmas tree distribution as well as professional service providers who go out of their way to give us the best price for their services. To all these people on behalf of the committee a big thankyou- we couldn't manage it all on our own! Such collaboration, I think, demonstrates what a wonderful and generous village are all fortunate enough to live in.

Charitable Activities

As another year draws to a close, I reflect on what we have achieved over the past months. I'm sure that most folks don't think about our village hall unless they need it. It just sits there tucked away behind the trees waiting to be used. I have always been fond of village halls with their memories of occasions, both happy and sad and the sounds of laughter and tears that echo within their walls. I think our hall is particularly special and I am passionate about maintaining it for us all. Thankfully, I am not alone. The current Village Hall Committee have the same passion, drive, and enthusiasm for our hall, and we have put a lot of effort keeping it in tip top condition so that when needed it is there in all its glory just waiting to add more memories. We are building on the excellent work undertaken by previous committees that had the vision to build such a fantastic facility.

We have said farewell to two committee members this year- Gerry Newman our former chairman has retired, and Eric Gaskell stepped down due to work commitments. Both have been valuable assets to the team, and we will miss their friendship and industry. We have also attracted three new committee members: Trevor Bateman, John Tebbs and Jon Vince.

In addition, we are fortunate to have a merry band of volunteers who regularly come along and help with some of the tasks that need attention. We often run volunteer days, providing snacks and lunch and, although some of the tasks (like clearing the guttering) are not particularly enjoyable the sense of community, company and friendship make the experience a positive one for all concerned.

Hirings have been buoyant and, although running costs have risen, we have managed to keep hiring charges unchanged for the most part. This will be reviewed again in August 2024

Our Pétanque Club holds Sunday and Wednesday morning meetings throughout the year on its terrain at the Triangle. The number of members has slightly increased. The annual competitions: the Singles Cup and the Doubles Cup, were held and both were very enjoyable. They also played the annual tournament with a French group from the Valley de la Course, from Montreuil. The event was held in France, which Elham won.

I am also happy to report that 2023 has also been a successful year for Elham Sports Club. There are 39 individual memberships and 26 family memberships, so a minimum of 91 members. These memberships bring in circa £4,000 in membership fees. The bank balance, at the end of the financial year, 31st August 2023, was £8,240. The most major expenditure item for the year was £8,023 to re-board tennis court 2 for multiple sports use. Tennis is played fairly seriously at a Monday evening club session, from 18:30, and there is a Friday evening session, aimed at beginners and returners, from 17:30. At other times, members can use a booking system to reserve a court. The courts are also available for free at weekends, during daylight hours so all the community can enjoy this fabulous resource. Casual booking is available, for a small fee. Badminton continues to be popular on a Wednesday evening, from 18:30. Pickleball has been introduced and takes place from 16:00 on a Wednesday. All equipment is provided for this, so one can just pop along. The Elham Valley Football Club will be using court two for training on a Wednesday commencing shortly, but court one will still be available on those evenings. We have recently added an outdoor sink, which is very handy for keeping up the hydration during play.

The Platinum Bar continues to be very successful in raising funds which have enabled us to carry out projects, so this has been a busy year for us.

We have been kept financially in check by our fabulous treasurer Sue Weller. Her efficiency is exceptional, and we are extremely grateful for the huge contribution that she makes.

There have been disappointments along the way- By this time, we were hoping to have set up 'Elham Community Shed' which is a project based on the Men in Sheds organisation. We applied for planning permission to erect our own community shed. For technical reasons the application was withdrawn but, as I write, a new application has been submitted and is going through the planning process. We are hopeful that it will be successful.

We have decided not to pursue making Elham Village Hall Association Ltd a CIO but to carry on in its present format. As a result, some work will be needed on our Articles of Association in order for it to reflect our modern day practices.

The hall, although young as buildings go, has been showing its age. As regulations are updated, we are obligated to ensure we are all safe so some of our funds have been used to upgrade vital equipment.

This includes updating our fire alarm system so that it meets current regulations. This was project managed by new committee member John Tebbs and he now ensures that the regular checks are undertaken. Another huge project was the refurbishment of our disabled toilet which now meets current regulations. This was project managed by vice chairman Liz Cox.

Other projects include completing the installation of the electric charging points in partnership with Folkestone District Council- these are for all users, not just hirers. These are proving to be a valuable community asset.

We have built a table store to keep the tables stored neatly and safely. We have also replaced some of our technical equipment (PA, microphones etc.) and purchased a rear projection screen for hire use. The outside of the hall has been given a fresh coat of paint and the grounds have been tended by trustees and volunteers. The hall has never looked so smart!

One of our new committee members, Jon Vince, has set up a new Facebook page and built a new website so, along with our monthly newsletter edited by Renee Bull the community is fully informed of hall activities and events.

There have been some notable occasions at the hall - for example our King's Coronation event, in collaboration with the parish council, was attended by many in the village, adding to those hall memories.

Another event undertaken by the village hall committee is the 'Light Up Elham' event where we provide four-foot Christmas trees to be displayed outside of homes in the village, loaning the lights. We then have a grand switch on of the large Christmas tree on our Triangle followed by a carol singalong in our local church and Elham is ready for the season! This year, in the days before the switch on there were lots of volunteers, led by trustee Jim Clements, erecting trees around the village for those unable to do it themselves. The sense of community was evident throughout.

In conclusion, this has been another busy year and so, with typical drive and enthusiasm, we look forward to implementing more ideas and plans in 2024.

FINANCIAL REVIEW

The last financial year has been very successful thanks to the efforts of the Committee and volunteers who ran events throughout the year and work hard to keep the village hall looking it's best. Hall hire has provided an income of nearly £38,000 of which £14,750 came from Weddings and a similar amount from regular hirers. The bar brought in just over £5,000 with Events run by the Committee raising a further £3,777. In addition, the Newsletter raised £1,478.

We continue to make repairs and improvements to the hall, investing a little over £1,300 in a new PA system and projector, refurbishing the kitchen at a cost of £752 and building a safer and tidier table store for £1,322. The sports club re-boarded the tennis courts at a cost of a little over £8,000. The fire alarm system has been upgraded at a cost of £3,816 and the hall has been painted for £2,807.

Our electricity costs this year have been almost offset by the income from the Solar panels but our fixed price contract ran out in June 23 so this is unlikely to be the case over the next financial year although we are hoping to receive some income from the EV charging points which have been installed at the hall.

Our reserves at the end of the financial year stand at £86,501 including £9,709 held for the Community Shed so we will continue to identify areas of refurbishment and improvement to enhance and protect the hall as a valuable resource for the Elham Community.

Reserves policy

The Management Committee has examined the Charitable Company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent at least one year of its expenditure. The reserves are needed to meet the working capital requirements of the charity in the event of a significant drop in funding. Such reserves amounted to £86,501 at 31st August 2023 (2022: £78,004). This includes £22,000 for solar panel and sewage pump replacement (to increase by 10% per annum) and £9,875 for the Community Shed. The remaining funds will be used for other planned maintenance and upgrades to the hall and sports facilities.

FUTURE PLANS

The objective in the coming year is to ensure the hall remains on a sound financial footing. We continue to endeavour to maximise usage of the hall by the community, involving all sections of the community in fundraising events, and offering a high-quality, attractive venue at an affordable cost to users. We aim to bring in more effective management systems, including an online booking system, and we will continue to make provision to meet increased maintenance costs as the hall ages.

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.

Charity constitution

The Association was incorporated on 15th August 1951 and registered as a charity on 11th August 1993. The Company was established under a Memorandum of Association which established the objects and powers of the Company and is governed under its Articles of Association.

Organisational structure and decision making

The charity is organised as an independent association of local residents with a Council of Management comprising elected and nominated members, who are the trustees of the Association. Day-to-day management of the Sports Centre and Pétanque Club are delegated to committees elected by their members, and representatives attend the Council's monthly meetings.

Wider network

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Risk management

The trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks, and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00498497 (England and Wales)

Registered Charity number

1024757

Registered office

Elham Village Hall
High Street
Elham, Canterbury
Kent CT4 6SX

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Private Company Limited by Guarantee Without Share Capital
Registered in England & Wales 00498497 Registered Charity Number 1024757

Registered Office: High Street, Elham, Canterbury, Kent CT4 6SX

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2023

Trustees/Directors

Renee Penelope Bull	Appointed 11th December 2019	
Alfred James Clements	Appointed 24th November 2017	
Elizabeth Mary Cox	Appointed 12th February 2021	
Janice Ada Stanyon	Appointed 30th January 2019	
Mirander Jane Weller	Appointed 12th February 2021	
Susan Weller	Appointed 30th November 2021	
Patricia Ann Holmes	Appointed 14th January 2014	Resigned 20th January 2023
Gerald Allan Newman	Appointed 26th November 2015	Resigned 6th June 2023

Company Secretary

Miranda Jane Weller Appointed 12th February 2021

Independent Examiner

Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove
Hythe
Kent CT21 5RF

Approved by the Board of Trustees on.....(date) and signed on its behalf by:

Trustee/Director (full name)

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2023

Independent Examiners report to the Trustees of Elham Village Hall Association Ltd ("The Company").

I report to the charity trustees on my examination of the company accounts for the year ended 31st August 2023.

Responsibilities and basis of the report.

As the charity's and 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.

Having satisfied myself that the accounts of the company 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 accounts as 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

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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006.
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 Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered 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 (FRS 102)).

I have no concerns and have come across no other 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.



Robert Wilson

Independent Examiner

Weller Wilson Partnership

Accountants

3 Hannant Court

Victoria Grove

Hythe

Kent CT21 5RF

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st AUGUST 2023

	Notes	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Income & Endowments					
Donations & Legacies	2	3,470	0	3,470	10,176
Charitable Activities					
Hire of Village Hall	3	37,377	0	37,377	27,808
Other Trading Activities	4	13,505	0	13,505	11,914
Investment Income	5	270	0	270	18
Other Income	6	200	0	200	3,022
Total Income		54,823	0	54,823	52,938
Expenditure					
Raising Funds		2,764	0	2,764	2,795
Charitable Activities	7				
Support Costs		978	0	978	1,179
Hire of Village Hall		41,329	0	41,329	42,723
Total Charitable Activities		42,307	0	42,307	43,902
Total Expenditure		45,071	0	45,071	46,697
Net Income/(Expenditure)		9,753	0	9,753	6,241
Reconciliation of Funds					
Total Funds Brought Forward		188,306	246,028	434,334	428,093
Total Funds Carried Forward		198,059	246,028	444,087	434,334

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

BALANCE SHEET AS AT 31st AUGUST 2023

	Notes	2023	2022
Fixed Assets			
Tangible Assets	9	357,586	357,830
Current Assets			
Stocks		2,500	1,337
Debtors	10	5,044	7,294
Cash at Bank and in-hand		86,925	82,073
		94,469	90,704
Creditors			
Amounts falling due within one year	11	(7,968)	(12,700)
Net Current Assets		86,501	78,004
Total Assets less Current Liabilities		444,087	435,834
Creditors			
Amounts falling due after one year	12	0	(1,500)
Net Assets		444,087	434,334
Funds	13		
Unrestricted		198,059	167,185
Restricted		246,028	267,149
Total Funds		444,087	434,334

The Charitable Company is exempted from Audit for the year ended 31st August 2023 under Section 477 of the Companies Act 2006, the Members not having required The Company to obtain an Audit under Section 476 of the Act.

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 at the end of each financial year in accordance with the requirements of Sections 394 and 395 of the Act.

These financial statements, as prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime, were approved by the Board of Trustees and authorised for issue as follows:

Trustee full name, signed and dated

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR VENDED 31st AUGUST 2023

1. ACCOUNTING POLICIES

Basis of the preparation of the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) effective 1st January 2019 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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 the 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 costs that relate to that category. Where costs cannot be attributed to a particular heading they have been allocated to activities consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Interest receivable: interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Allocation and apportionment of costs: Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Note 8 provides an analysis of the costs and how they have been allocated.

Tangible fixed assets: depreciation is provided at the following annual rates in order to write-off each asset over its estimated useful life:

Freehold property 10% on cost and 2% on cost.

Plant & Machinery 15% on the reducing balance and straight-line over 20 years.

Stocks: valued at the lower of cost and net realisable value, making allowance for obsolete and slow moving items.

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. Restricted funds can only be used for particular restricted purposes in accordance with the objectives of the charity. For further detail see notes 14 and 15.

Cash at bank and in hand: includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2023

			2023	2022
2 Donations and Legacies				
Gift Aid			738	567
Subscriptions/donations etc			2,732	9,609
			<u>3,470</u>	<u>10,176</u>
3 Income from Charitable Activities				
Village Hall			35,651	27,074
Sports Centre			1,635	681
Pentanque Club			91	52
			<u>37,377</u>	<u>27,808</u>
4 Other Trading Activities				
Fundraising Events			6,541	3,206
120 Club			900	732
Feed-In Tariff			4,410	6,106
Newsletter			1,478	1,870
Sundry Income			176	0
			<u>13,505</u>	<u>11,914</u>
5 Investment Income				
Bank Deposit Account Interest			270	18
6 Other Income				
Grants			200	3,022
7 Charitable Activities Costs				
	Support	Direct	Total 2023	Total 2022
Rates & Water	0	1,339	1,339	1,477
Insurance	0	2,822	2,822	3,685
Power, Light & Heat	0	4,789	4,789	4,862
Telephone	150	150	301	467
Post & Stationery	0	0	0	85
Training	0	634	634	86
Sundry	0	449	449	456
Building Repairs & Maintenance	0	6,673	6,673	10,086
Ground Maintenance	0	1,937	1,937	1,877
Cleaning	0	3,356	3,356	3,073
Honorarium	0	0	0	0
Marketing	120	0	120	173
Depreciation of Assets	0	17,445	17,445	15,676
Licences	0	1,735	1,735	1,255
Donations	276	0	276	297
Legal, Professional & Accountancy	432	0	432	432
	<u>978</u>	<u>41,329</u>	<u>42,307</u>	<u>43,988</u>

8 There were no Trustees remuneration, benefits or expense payments during the year.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2023

9 Fixed Assets

	Freehold Property	Plant & Machinery	Totals
Tangible Fixed Assets			
Cost brought forward	499,718	222,168	721,886
Additions for the year	2,807	14,394.69	17,202
	502,525	236,563	739,087
Depreciation brought forward	246,446	117,610	364,056
Charged for the year	10,051	7,395	17,445.32
	256,497	125,005	381,501
Net Book Value 31st August 2023	246,028	111,558	357,586
Net Book Value 31st August 2022	253,272	104,558	357,830

2023 2022

10 Debtors falling due within one year

Trade	2,757	3,778
Other	0	0
Prepayments	2,287	3,516
	5,044	7,294

11 Creditors falling due within one year

Loans (also see note 12)	0	500
Other Creditors	7,968	12,200
	7,968	12,700

12 Creditors falling due after one year

0	1,500

13 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Fixed Assets	111,558	246,028	357,586	357,830
Current Assets	94,469	0	94,469	90,704
Current Liabilities	(7,968)	0	(7,968)	(12,700)
Long Term Liabilities	0	0	0	(1,500)
	198,059	246,028	444,087	434,334

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2023

	Opening Balance	Net Movement	Closing Balance
14 Movement in Funds			
Unrestricted Funds			
General Fund	142,736	37,621	180,357
Sports Centre	16,791	538	17,329
Pentanque Club	334	39	373
	159,861	38,197	198,059
Restricted Funds			
Heat Pump Project	41,539	(1,483)	40,056
Men in Sheds	8,878	(8,878)	0
New Hall Fund	224,056	(18,084)	205,972
	274,473	(28,445)	246,028
Total Funds			
	434,334	9,752	444,087

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

	Incoming Resources	Outgoing Resources	Total
Unrestricted Funds			
General Fund	53,097	(15,476)	37,621
Sports Centre	1,635	(1,097)	538
Pentanque Club	91	(52)	39
	54,823	(16,626)	38,198
Restricted Funds			
Heat Pump Project	0	(1,483)	(1,483)
Men in Sheds	0	(8,878)	(8,878)
New Hall Fund	0	(18,084)	(18,084)
	0	(28,445)	(28,445)
Total Funds			
	54,823	(45,071)	9,753

15 Unrestricted Funds

Funds derived from sources which have not specified a particular use. These can be subdivided into designated funds by the agreement of the Board of Trustees.

Sports Centre Designated Fund: Income from use of the hall for the sports centre is recorded separately as part of the unrestricted funds.

Pentanque Club Designated Fund: Income from the pentanque club is recorded separately as part of the unrestricted funds.

Restricted Funds

Funds given to the Association for a specific use.

New Hall Restricted Fund: Raised for the construction of the new village hall.

The depreciation charge on the new hall is charged against the fund together with the interest charged on loans in respect of the new hall.

Heat Pump Project Restricted Fund: Grants gained specifically for the addition of a ground source heating pump.

16 Related Party Disclosures: There were none for the year to 31st August 2023.

17 Ultimate Controlling Party: The Trustees do not consider there to be an ultimate controlling party of the charity.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales - Charity number 1024757

Accounts

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2022

*Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove, Hythe
Kent CT21 5RF*

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2022

Index	Page
Report of The Trustees	
Objectives and Activities	1
Financial Review	2
Future Plans, Structure and Administrative Details	3
Trustees and Signature	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to Financial Statements	
note 1 Accounting Policies	8
notes 2 - 8 Financial Activities	9
notes 9 - 13 Balance Sheet	10
notes 14 - 17 Funds	11

ELHAM VILLAGE HALL ASSOCIATION LIMITED REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Activities for achieving objectives

The charity is established to enhance the community life of the inhabitants of the parish of Elham by providing communal facilities in the interest of social welfare for recreation and leisure-time occupation.

The Village Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the Hall.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Volunteers

Elham is extremely lucky to have a dynamic team of committee members who manage the facility. At a time when many groups seem to have trouble recruiting help, we are fortunate indeed to attract people who are willing to spend a significant amount of their time to ensure that our hall remains a jewel in Elham's crown.

There are a significant number of volunteers in addition to the hall committee who help with hall maintenance, fundraising, gardening, IT, Newsletter distribution, 130 club, Christmas tree distribution as well as professional service providers who go out of their way to give us the best price for their services. To all these people on behalf of the committee a big thank-you- we couldn't manage it all on our own! Such collaboration, I think, demonstrates what a wonderful and generous village we are all fortunate enough to live in.

FINANCIAL REVIEW

Charitable Activities

As another financial year ends its time to reflect on the highs and lows of the hall management committee. I am happy to report that the hall has had more ups than downs. As you can see from our accounts the hall is financially secure with good reserves.

I have listed our 'headline' achievements below. These have been achieved in addition to the day-to-day work of the committee.

Elham Sports Club continues to thrive and has an increased membership. There are plans to carry out refurbishment of the tennis courts in the coming months, making them an even more attractive facility for the membership and community. The Petanque Club, which has a rink on the Triangle, holds Sunday and Wednesday morning melees throughout the year. The number of members has remained steady. The club held its two annual competitions, the Singles Cup and the Doubles Cup, both very enjoyable. They also played the annual tournament with a French group from Montreuil. This year the event was held in France, which Elham won.

We continue to use our proceeds to improve and refurbish the hall. Perhaps most significant, particularly from a financial perspective, is the refurbishment of the bar. It is now a cosy and desirable area and renamed 'The Platinum Bar' in her Majesty's honour. It was officially 'unveiled' for the Jubilee Commemorations. The bar is proving a great success, thanks to the work of committee member Eric Gaskell, and it is proving to be lucrative revenue stream for the hall.

We have facilitated the area next to our garden to become a wildflower meadow once again. Some rare plants, including a pyramid orchid have already been seen growing there. We have had the patio cleaned- it sparkles! We have had an extractor canopy installed in the kitchen to comply with updated safety regulations.

One of the most necessary improvements has been the installation of a solid path across the carpark so that less abled people can access the hall and gardens without going across the gravel. This was made possible, in part, from a donation from the disbanded 'Elham Circle' and from some the proceeds from the sales of Peter Vincent's book 'Country Matters'.

Maintenance of the gardens and shrubbery continue with the help of volunteers from within our community. The grounds look fabulous and the planting around the gazebo has really blossomed providing a perfect frame for the numerous wedding and outside events that have taken place in our grounds during the year. The gardening work parties are proving to be an enjoyable experience with regular tea and cake breaks and plenty of chat.

We have refurbished the ladies' toilets, ably project managed by trustee Liz Cox. Further refurbishments are planned.

We have secured a grant from the National Lottery 'Awards For All' scheme to set up the newly named 'Elham Community Shed' project. Inspired by the 'Men in Sheds' organisation the aspiration of Elham Community Shed is to provide a place for people to talk, form friendships, make things together, share ideas and learn new skills. The passion that trustee Jim Clements has shown for this project has resulted in a significant amount of interest being shown from within our community. A project team has been established and the work has begun.

We are also very grateful to the Elham Community Trust who have cancelled our outstanding loan, effectively donating £8000 to the running costs of the hall.

We have signed a contract with Kent County Council- two electric charging points are being installed in the carpark to be used by anyone who needs them and not exclusive to hall users.

We have increased the pages in the monthly Newsletter to accommodate ever-growing copy and have increased the colour content for an improved user experience. The Newsletter is the main source of communication for many people in the village and under the editorial expertise of Renee Bull is much anticipated on doorsteps every month.

We have organised some memorable events such as the Jubilee Commemorations and have also collaborated with other village groups to provide varied activities for our collective entertainment.

Last December we organised around 86 Christmas trees complete with lights to be erected on the fronts of homes and businesses throughout the village- giving the village a festive feel. A similar distribution is planned for this Christmas.

Of course, there have been some testing challenges along the way. This includes a major electrical incident that disrupted the halls function for a time. The price of energy and materials have risen, and we will reluctantly have to make a small increase to our hiring charges.

We have also postponed work on exploring the idea of becoming a CIO (Charitable Incorporated Organisation) due to other events but it is hoped that we will make some progress with this in the months ahead.

The hall continues to be well used by, mostly, considerate hirers. We under no illusion that there are still more challenging times ahead, but I am confident that, with the support of the committee, we will continue to provide and maintain the facility to a high standard in the year ahead.

Reserves policy

The Management Committee has examined the Charitable Company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent at least one year of its expenditure. The reserves are needed to meet the working capital requirements of the charity in the event of a significant drop in funding. Such reserves amounted to £78,004 at 31st August 2022 (2021: £78,037). This includes £20,000 for solar panel and sewage pump replacement (to increase by 10% per annum). The remaining funds will be used for other planned maintenance and upgrades to the hall and sports facilities.

FUTURE PLANS

The objective in the coming year is to ensure the hall remains on a sound financial footing. We continue to endeavour to maximise usage of the hall by the community, involving all sections of the community in fundraising events, and offering a high-quality, attractive venue at an affordable cost to users. We aim to bring in more effective management systems, including an online booking system, and we will continue to make provision to meet increased maintenance costs as the hall ages.

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.

Charity constitution

The Association was incorporated on 15th August 1951 and registered as a charity on 11th August 1993. The Company was established under a Memorandum of Association which established the objects and powers of the Company and is governed under its Articles of Association.

Organisational structure and decision making

The charity is organised as an independent association of local residents with a Council of Management comprising elected and nominated members, who are the trustees of the Association. Day-to-day management of the Sports Centre and Pétanque Club are delegated to committees elected by their members, and representatives attend the Council's monthly meetings.

Wider network

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Risk management

The trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks, and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00498497 (England and Wales)

Registered Charity number

1024757

Registered office

Elham Village Hall
High Street
Elham
Canterbury
Kent
CT4 6SX

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2022

Trustees/Directors

Susan Maryl Allen	Appointed 15th January 2022	Resigned 15th August 2022
Renee Penelope Bull	Appointed 11th December 2019	
Alfred James Clements	Appointed 24th November 2017	
Elizabeth Mary Cox	Appointed 12th February 2021	
Patricia Ann Holmes	Appointed 14th January 2014	
Anne Helene Leva	Appointed 7th March 2021	Resigned 30th September 2021
Angela Jane Milligan	Appointed 24th November 2017	Resigned 21st December 2021
Gerald Allan Newman	Appointed 26th November 2015	
Janice Ada Stanyon	Appointed 30th January 2019	
Mirander Jane Weller	Appointed 12th February 2021	
Susan Weller	Appointed 30th November 2021	

Company Secretary

Miranda Jane Weller Appointed 12th February 2021

Independent Examiner

Weller Wilson Partnership
Accountants
3 Hannant Court
Victoria Grove
Hythe
Kent CT21 5RF

Approved by the Board of Trustees on 16/1/23 (date) and signed on its behalf by:

 Miranda Weller

Company Secretary 16/1/23
Trustee

Trustee/Director, full name and date

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2022

Independent Examiners report to the Trustees of Elham Village Hall Association Ltd ("The Company").

I report to the charity trustees on my examination of the company accounts for the year ended 31st August 2022.

Responsibilities and basis of the report.

As the charity's and 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.

Having satisfied myself that the accounts of the company 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 accounts as 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

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:

1. Accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006.
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 Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered 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 (FRS 102)).

I have no concerns and have come across no other 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.



Robert Wilson

Independent Examiner

Weller Wilson Partnership

Accountants

3 Hannant Court

Victoria Grove

Hythe

Kent CT21 5RF

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st AUGUST 2022

	Notes	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
Income & Endowments					
Donations & Legacies	2	10,176	0	10,176	3,995
Charitable Activities					
Hire of Village Hall	3	27,808	0	27,808	18,277
Other Trading Activities	4	11,914	0	11,914	9,870
Investment Income	5	18	0	18	3
Other Income	6	(5,856)	8,878	3,022	54,591
Total Income		44,061	8,878	52,938	86,736
Expenditure					
Raising Funds		2,795	0	2,795	2,204
Charitable Activities					
Support Costs	7	1,179	0	1,179	7,356
Hire of Village Hall		42,723	0	42,723	59,169
Total Charitable Activities		43,902	0	43,902	66,525
Total Expenditure		46,697	0	46,697	68,729
Net Income/(Expenditure)		(2,637)	8,878	6,241	18,007
Reconciliation of Funds					
Total Funds Brought Forward		169,822	258,271	428,093	410,086
Total Funds Carried Forward		167,185	267,149	434,334	428,093

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

BALANCE SHEET AS AT 31st AUGUST 2022

	Notes	2022	2021
Fixed Assets			
Tangible Assets	9	357,830	358,056
Current Assets			
Stocks		1,337	344
Debtors	10	7,294	4,606
Cash at Bank and in-hand		82,073	103,068
		90,704	108,018
Creditors			
Amounts falling due within one year	11	(12,700)	(29,981)
Net Current Assets		78,004	78,037
Total Assets less Current Liabilities		435,834	436,093
Creditors			
Amounts falling due after one year	12	(1,500)	(8,000)
Net Assets		434,334	428,093
Funds	13		
Unrestricted		167,185	169,822
Restricted		267,149	258,271
Total Funds		434,334	428,093

The Charitable Company is exempted from Audit for the year ended 31st August 2022 under Section 477 of the Companies Act 2006, the Members not having required The Company to obtain an Audit under Section 476 of the Act.

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 at the end of each financial year in accordance with the requirements of Sections 394 and 395 of the Act.

These financial statements, as prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime, were approved by the Board of Trustees and authorised for issue as follows:

Trustee full name, signed and dated

ELHAM VILLAGE HALL ASSOCIATION LIMITED

Company Registered in England & Wales Number 00498497

Registered Charity Number 1024757

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR VENDED 31st AUGUST 2022

1. ACCOUNTING POLICIES

Basis of the preparation of the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) effective 1st January 2019 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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 the 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 costs that relate to that category. Where costs cannot be attributed to a particular heading they have been allocated to activities consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Interest receivable: interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Allocation and apportionment of costs: Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Note 8 provides an analysis of the costs and how they have been allocated.

Tangible fixed assets: depreciation is provided at the following annual rates in order to write-off each asset over its estimated useful life:

Freehold property 10% on cost and 2% on cost.

Plant & Machinery 15% on the reducing balance and straight-line over 20 years.

Stocks: valued at the lower of cost and net realisable value, making allowance for obsolete and slow moving items.

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. Restricted funds can only be used for particular restricted purposes in accordance with the objectives of the charity. For further detail see notes 14 and 15.

Cash at bank and in hand: includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2022

			2022	2021
2	Donations and Legacies			
	Gift Aid		567	1,328
	Subscriptions/donations etc		9,609	2,667
			<u>10,176</u>	<u>3,995</u>
3	Income from Charitable Activities			
	Village Hall		27,074	17,579
	Sports Centre		681	512
	Pentanque Club		52	186
			<u>27,808</u>	<u>18,277</u>
4	Other Trading Activities			
	Fundraising Events		3,206	4,569
	120 Club		732	799
	Feed-In Tariff		6,106	2,207
	Newsletter		1,870	2,257
	Sundry Income		0	38
			<u>11,914</u>	<u>9,870</u>
5	Investment Income			
	Bank Deposit Account Interest		18	3
6	Other Income			
	Grants		3,022	54,591
7	Charitable Activities Costs			
			Total	Total
			2022	2021
	Support	Direct		
	Rates & Water	0	1,477	2,353
	Insurance	0	3,685	3,292
	Power, Light & Heat	0	4,862	4,943
	Telephone	234	234	177
	Post & Stationery	43	43	40
	Sundry	0	456	1,546
	Building Repairs & Maintenance	0	10,086	29,279
	Ground Maintenance	0	1,877	1,370
	Cleaning	0	3,073	2,653
	Honorarium	0	0	3,014
	Marketing	173	0	274
	Depreciation of Assets	0	15,676	15,232
	Licences	0	1,255	1,163
	Donations	297	0	50
	Legal, Professional & Accountancy	432	0	1,139
		<u>1,179</u>	<u>42,723</u>	<u>66,525</u>

8 There were no Trustees remuneration, benefits or expense payments during the year.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2022

9 Fixed Assets

	Freehold Property	Plant & Machinery	Totals
Tangible Fixed Assets			
Cost brought forward	499,718	206,718	706,436
Additions for the year	0	15,450	15,450
	499,718	222,168	721,886
Depreciation brought forward	237,151	111,229	348,380
Charged for the year	9,295	6,381	15,676
	246,446	117,610	364,056
Net Book Value 31st August 2022	253,272	104,558	357,830
Net Book Value 31st August 2021	262,567	95,489	358,056

2022 2021

10 Debtors falling due within one year

Trade	3,778	2,145
Other	0	1,423
Prepayments	3,516	1,038
	7,294	4,606

11 Creditors falling due within one year

Loans (also see note 12)	500	2,500
Other Creditors	12,200	27,481
	12,700	29,981

12 Creditors falling due after one year

1,500	8,000

13 Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
Fixed Assets	100,825	257,005	357,830	358,056
Current Assets	73,236	17,468	90,704	108,018
Current Liabilities	(12,700)	0	(12,700)	(29,981)
Long Term Liabilities	(1,500)	0	(1,500)	(8,000)
	159,861	274,473	434,334	428,093

ELHAM VILLAGE HALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st AUGUST 2022

	Opening Balance	Net Movement	Closing Balance
14 Movement in Funds			
Unrestricted Funds			
General Fund	153,046	(10,310)	142,736
Sports Centre	16,494	297	16,791
Pentanque Club	282	52	334
	169,822	(9,961)	159,861
Restricted Funds			
Heat Pump Project	43,022	(1,483)	41,539
Men in Sheds	0	8,878	8,878
New Hall Fund	215,249	8,807	224,056
	258,271	16,202	274,473
Total Funds	428,093	6,241	434,334

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

	Incoming Resources	Outgoing Resources	Total
Unrestricted Funds			
General Fund	43,327	(53,637)	(10,310)
Sports Centre	681	(384)	297
Pentanque Club	52	0	52
	44,061	(54,021)	(9,961)
Restricted Funds			
Heat Pump Project	0	(1,483)	(1,483)
Men in Sheds	9,500	(622)	8,878
New Hall Fund	0	8,807	8,807
	9,500	6,702	16,202
Total Funds	53,561	(47,320)	6,241

15 Unrestricted Funds

Funds derived from sources which have not specified a particular use. These can be subdivided into designated funds by the agreement of the Board of Trustees.

Sports Centre Designated Fund: Income from use of the hall for the sports centre is recorded separately as part of the unrestricted funds.

Pentanque Club Designated Fund: Income from the pentanque club is recorded separately as part of the unrestricted funds.

Restricted Funds

Funds given to the Association for a specific use.

New Hall Restricted Fund: Raised for the construction of the new village hall.

The depreciation charge on the new hall is charged against the fund together with the interest charged on loans in respect of the new hall.

Heat Pump Project Restricted Fund: Grants gained specifically for the addition of a ground source heating pump.

16 Related Party Disclosures: There were none for the year to 31st August 2022.

17 Ultimate Controlling Party: The Trustees do not consider there to be an ultimate controlling party of the charity.

ELHAM VILLAGE HALL ASSOCIATION LIMITED

England & Wales - Charity number 1024757

Accounts

REGISTERED COMPANY NUMBER: 00498497 (England and Wales)
REGISTERED CHARITY NUMBER: 1024757

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS



**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 18
Detailed Statement of Financial Activities	19 to 20

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Activities for achieving objectives

The charity is established to enhance the community life of the inhabitants of the parish of Elham by providing communal facilities in the interest of social welfare for recreation and leisure-time occupation.

The Village Hall is available for hire by any individual or organisation in accordance with the standard hiring agreement and scale charges adopted for the year. It is intended that the scale of charges be sufficient to generate enough income to meet all expenditure incurred in providing the Hall.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Volunteers

Throughout the year members of the committee have continued to give up their free time to provide a considerable amount of support for events and routine maintenance.

Management of the Association could not continue without the support of the volunteer members of the committee, many of whom have given substantial amounts of time over many years. As some of them look to retire we are always looking for new members and supporters to help with maintenance of the hall and our fundraising activities.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

FINANCIAL REVIEW

Charitable Activities

This past year has been one of recovery for Elham village hall. As we were able to open our doors to hirers again following the restrictions that resulted from the Covid pandemic it was heart-warming to see the hall being used, albeit with limitations on numbers and activities.

As a result of covid we managed to attract increased hirings from Kent Adult Education whose original venue was deemed unsuitable in the current climate. We have also attracted some new hirers and, in general, the hall is beginning to thrive. I am confident that hirings will continue to increase in the coming months and activities will be 'normal' once more.

During this year we were able to undertake a building survey to help prioritise major expenditure in the future and this has proved useful. I am happy to report that nothing of major expense was highlighted. We also resurfaced the main hall floor which had begun to flake. It now looks splendid!

The committee reviewed the hiring charges and updated our hiring agreement. We are able to offer the hall at very competitive rates with large discounts for regular hirers and no weekend supplements. Many thanks to our hiring co-ordinator Maggie Tappenden who acts as an ambassador for the hall and keeps it in fine condition.

Finances for the hall remain healthy, thanks to the help from small business grants and the diligence of our treasurer Angela Milligan. Unfortunately, we had a subtle water leak in the form of a ballcock fault which remained undiscovered for some months and resulted in a large water bill. Although we were aware of our increased water consumption, we found it difficult to establish where the leak was located. This is now rectified.

During the covid lockdown our monthly newsletter proved a vital source of communication for many in the parish. This monthly publication has gone from strength to strength under the editorial guidance of trustee Renee Bull and its content is varied and informative.

I am also happy to be able to report that our new gazebo has finally been used for wedding ceremonies. The first of these weddings took place on 24th July. What a momentous occasion in the history of the hall it was! No further progress has been made to achieve further a hallmark status but we will be pursuing this scheme in the coming months.

The Petanque Club continued to operate with the Sunday morning melees during the year wherever Covid restrictions permitted, as did the Wednesday group. The number of members has remained steady at 30. The club celebrated its 20th anniversary this year and managed to hold two of its usual annual competitions, the Singles Cup and the Doubles Cup, both very enjoyable.

Elham Sports club has continued to function when restrictions allowed and has attracted some new members. New floodlights have been installed which greatly improves the light for evening play as well as being eco friendly. The Sports Club also contributed to the resanding of the main hall floor, which is used by badminton members.

Finally, I would like to acknowledge the efforts made by the whole village hall committee and all those who have helped keep the hall functioning during this last year. It has been one like no other! Our hall, and we, have survived and the future looks secure.

Reserves policy

The Management Committee has examined the Charitable Company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent at least six months of its expenditure. The reserves are needed to meet the working capital requirements of the charity in the event of a significant drop in funding. Such reserves amounted to £78,037 at 31st August 2021 (2020: £48,498). This includes £15,000 for solar panel and sewage pump replacement. The remaining funds will be used for other planned maintenance and upgrades to the hall and sports facilities.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

FUTURE PLANS

The objective in the coming year is to ensure the hall remains on a sound financial footing despite the continuing difficult conditions. Longer term, we would like to maximise usage of the hall by the community, involving all sections of the community in fundraising events, and offering a high-quality, attractive venue at an affordable cost to users. We aim to bring in more effective management systems, including an online booking system, and we will continue to make provision to meet increased maintenance costs as the hall ages.

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.

Charity constitution

The Association was incorporated on 15th August 1951 and registered as a charity on 11th August 1993. The Company was established under a Memorandum of Association which established the objects and powers of the Company and is governed under its Articles of Association.

Organisational structure and decision making

The charity is organised as an independent association of local residents with a Council of Management comprising elected and nominated members, who are the trustees of the Association. Day-to-day management of the Sports Centre and Pétanque Club are delegated to committees elected by their members, and representatives attend the Council's monthly meetings.

Wider network

The trustees confirm that they have complied with their duty as prescribed by the Charities Act to have due regard to the Charity Commission public benefit guidance.

Risk management

The trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks, and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00498497 (England and Wales)

Registered Charity number

1024757

Registered office

Elham Village Hall
High Street
Elham
Canterbury
Kent
CT4 6SX

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees

J A Clayton (resigned 12.2.21)
Ms P A Holmes
P D Martin (resigned 12.2.21)
M J Ridley (resigned 12.2.21)
P Wood (resigned 12.2.21)
Mrs J Stanyon
G A Newman
J Clements
Ms A Milligan
Ms R Bull
Mrs E Cox (appointed 12.2.21)
Mrs M Weller (appointed 12.2.21)

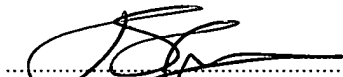
Company Secretary

Mrs M Weller

Independent Examiner

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

Approved by order of the board of trustees on 17/1/2022 and signed on its behalf by:



Mrs J Stanyon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

Independent examiner's report to the trustees of Elham Village Hall Association Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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').

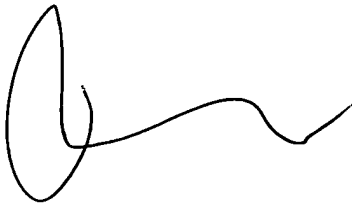
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Jonathan Spurling
Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

Date: 26/04/2022

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,995	-	3,995	2,738
Charitable activities	5				
Hire of Village Hall		18,277	-	18,277	19,694
Other trading activities	3	9,870	-	9,870	3,954
Investment income	4	3	-	3	55
Other income	6	54,591	-	54,591	20,000
Total		86,736	-	86,736	46,441
EXPENDITURE ON					
Raising funds		2,204	-	2,204	-
Charitable activities	7				
Support costs		7,356	-	7,356	2,230
Hire of Village Hall		48,391	10,778	59,169	40,990
Total		57,951	10,778	68,729	43,220
NET INCOME/(EXPENDITURE)		28,785	(10,778)	18,007	3,221
RECONCILIATION OF FUNDS					
Total funds brought forward		141,037	269,049	410,086	406,865
TOTAL FUNDS CARRIED FORWARD		169,822	258,271	428,093	410,086

The notes form part of these financial statements

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**BALANCE SHEET
31 AUGUST 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	13	358,056	373,288
CURRENT ASSETS			
Stocks	14	344	-
Debtors	15	4,606	2,834
Cash at bank and in hand		103,068	53,944
		<u>108,018</u>	<u>56,778</u>
CREDITORS			
Amounts falling due within one year	16	(29,981)	(8,280)
		<u>78,037</u>	<u>48,498</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		436,093	421,786
CREDITORS			
Amounts falling due after more than one year	17	(8,000)	(11,700)
		<u>428,093</u>	<u>410,086</u>
NET ASSETS			
FUNDS	20		
Unrestricted funds		169,822	141,037
Restricted funds		258,271	269,049
TOTAL FUNDS		<u>428,093</u>	<u>410,086</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**BALANCE SHEET - continued
31 AUGUST 2021**

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 and were signed on its behalf by:


.....
J Stanyon Trustee

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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.

Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Allocation and apportionment of costs

Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Note 8 provides a breakdown of the costs and how these have been allocated.

Tangible fixed assets

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

Freehold property	- 10% on cost and 2% on cost
Plant and machinery	- 15% on reducing balance and Straight line over twenty years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift aid	1,328	423
Subscriptions	2,667	2,315
	<u>3,995</u>	<u>2,738</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	4,569	2,495
120 Club	799	1,186
Feed-In Tariff	2,207	-
Newsletter	2,257	248
Sundry income	38	25
	<u>9,870</u>	<u>3,954</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank deposit interest	<u>3</u>	<u>55</u>

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Hire of Village Hall	Total activities
	£	£
Provision for hall	17,579	13,562
Provision for sports centre	512	6,048
Provision for pentaque club	186	84
	<u>18,277</u>	<u>19,694</u>

6. OTHER INCOME

	2021	2020
	£	£
Grants	<u>54,591</u>	<u>20,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Support costs	5,434	1,922	7,356
Hire of Village Hall	59,169	-	59,169
	<u>64,603</u>	<u>1,922</u>	<u>66,525</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Rates and water	2,353	2,912
Insurance	3,292	4,357
Light and heat	4,943	56
Telephone	89	407
Postage and stationery	20	45
Sundry	871	821
Maintenance and repairs	29,279	8,527
Ground maintenance	1,370	1,287
Cleaning	2,653	3,332
Honorarium	3,014	2,421
Marketing	274	500
Depreciation	15,232	15,232
Licences	1,163	1,093
Donations	50	-
	<u>64,603</u>	<u>40,990</u>

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. SUPPORT COSTS

	Governance costs
	£
Support costs	<u><u>1,922</u></u>

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

	2021 Support costs £	2020 Total activities £
Telephone	88	407
Postage and stationery	20	44
Sundries	675	623
Accountancy and legal fees	<u>1,139</u>	<u>1,156</u>
	<u><u>1,922</u></u>	<u><u>2,230</u></u>

10. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	<u><u>15,232</u></u>	<u><u>15,232</u></u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,738	-	2,738
Charitable activities			
Hire of Village Hall	19,694	-	19,694
Other trading activities	3,954	-	3,954
Investment income	55	-	55
Other income	<u>20,000</u>	-	<u>20,000</u>
Total	46,441	-	46,441

EXPENDITURE ON

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Support costs	2,230	-	2,230
Hire of Village Hall	30,212	10,778	40,990
Total	32,442	10,778	43,220
NET INCOME/(EXPENDITURE)	13,999	(10,778)	3,221

RECONCILIATION OF FUNDS

Total funds brought forward	127,038	279,827	406,865
TOTAL FUNDS CARRIED FORWARD	141,037	269,049	410,086

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 September 2020 and 31 August 2021	499,718	206,718	706,436
DEPRECIATION			
At 1 September 2020	227,856	105,292	333,148
Charge for year	9,295	5,937	15,232
At 31 August 2021	237,151	111,229	348,380
NET BOOK VALUE			
At 31 August 2021	262,567	95,489	358,056
At 31 August 2020	271,862	101,426	373,288

14. STOCKS

	2021 £	2020 £
Stocks	344	-

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	2,145	407
Other debtors	1,423	2,039
Prepayments	1,038	388
	<u>4,606</u>	<u>2,834</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 18)	2,500	2,500
Other creditors	27,481	2,398
Deferred income	-	3,382
	<u>29,981</u>	<u>8,280</u>

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

	2021	2020
	£	£
Other loans (see note 18)	<u>8,000</u>	<u>11,700</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>2,500</u>	<u>2,500</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>2,500</u>	<u>2,500</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>5,500</u>	<u>6,500</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	-	2,700

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	99,709	258,347	358,056	373,288
Current assets	108,018	-	108,018	56,778
Current liabilities	(29,905)	(76)	(29,981)	(8,280)
Long term liabilities	(8,000)	-	(8,000)	(11,700)
	<u>169,822</u>	<u>258,271</u>	<u>428,093</u>	<u>410,086</u>

20. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	129,138	23,908	153,046
Provision of sports centre	11,604	4,890	16,494
Provision of petanque club	295	(13)	282
	<u>141,037</u>	<u>28,785</u>	<u>169,822</u>
Restricted funds			
New Hall Fund	224,544	(9,295)	215,249
Heat Pump Project	44,505	(1,483)	43,022
	<u>269,049</u>	<u>(10,778)</u>	<u>258,271</u>
TOTAL FUNDS	<u>410,086</u>	<u>18,007</u>	<u>428,093</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,842	(33,934)	23,908
Provision of sports centre	28,708	(23,818)	4,890
Provision of petanque club	186	(199)	(13)
	<u>86,736</u>	<u>(57,951)</u>	<u>28,785</u>
Restricted funds			
New Hall Fund	-	(9,295)	(9,295)
Heat Pump Project	-	(1,483)	(1,483)
	<u>-</u>	<u>(10,778)</u>	<u>(10,778)</u>
TOTAL FUNDS	<u>86,736</u>	<u>(68,729)</u>	<u>18,007</u>

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	117,095	12,043	129,138
Provision of sports centre	9,638	1,966	11,604
Provision of petanque club	305	(10)	295
	<u>127,038</u>	<u>13,999</u>	<u>141,037</u>
Restricted funds			
New Hall Fund	233,839	(9,295)	224,544
Heat Pump Project	45,988	(1,483)	44,505
	<u>279,827</u>	<u>(10,778)</u>	<u>269,049</u>
TOTAL FUNDS	<u>406,865</u>	<u>3,221</u>	<u>410,086</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,300	(28,257)	12,043
Provision of sports centre	6,057	(4,091)	1,966
Provision of petanque club	84	(94)	(10)
	<u>46,441</u>	<u>(32,442)</u>	<u>13,999</u>
Restricted funds			
New Hall Fund	-	(9,295)	(9,295)
Heat Pump Project	-	(1,483)	(1,483)
	<u>-</u>	<u>(10,778)</u>	<u>(10,778)</u>
TOTAL FUNDS	<u>46,441</u>	<u>(43,220)</u>	<u>3,221</u>

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

20. MOVEMENT IN FUNDS - continued

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

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	117,095	35,951	153,046
Provision of sports centre	9,638	6,856	16,494
Provision of petanque club	305	(23)	282
	<u>127,038</u>	<u>42,784</u>	<u>169,822</u>
Restricted funds			
New Hall Fund	233,839	(18,590)	215,249
Heat Pump Project	45,988	(2,966)	43,022
	<u>279,827</u>	<u>(21,556)</u>	<u>258,271</u>
TOTAL FUNDS	<u>406,865</u>	<u>21,228</u>	<u>428,093</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,142	(62,191)	35,951
Provision of sports centre	34,765	(27,909)	6,856
Provision of petanque club	270	(293)	(23)
	<u>133,177</u>	<u>(90,393)</u>	<u>42,784</u>
Restricted funds			
New Hall Fund	-	(18,590)	(18,590)
Heat Pump Project	-	(2,966)	(2,966)
	<u>-</u>	<u>(21,556)</u>	<u>(21,556)</u>
TOTAL FUNDS	<u>133,177</u>	<u>(111,949)</u>	<u>21,228</u>

Restricted Fund - New Hall

The New Hall Fund was set up to raise funds for the construction of a new Village Hall and the use of the funds is restricted to that project.

The depreciation charge on the New Hall is charged against the fund along with loan interest in respect of loans for the New Hall.

Restricted Fund - Heat Pump Project

The Heat Fund Project Fund represents grants receivable specifically for the implementation of a ground source heating pump.

Designated Fund - Sports Centre

Income from Sports Centre activities is accounted for separately by the Association but forms part of the unrestricted income funds.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

20. MOVEMENT IN FUNDS - continued

Designated Fund - Petanque Club

Income from Petanque Club activities is accounted for separately by the Association but forms part of the unrestricted income funds.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

22. ULTIMATE CONTROLLING PARTY

The trustees consider there is no ultimate controlling party of the charity.

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	1,328	423
Subscriptions	2,667	2,315
	<u>3,995</u>	<u>2,738</u>
Other trading activities		
Fundraising events	4,569	2,495
120 Club	799	1,186
Feed-In Tariff	2,207	-
Newsletter	2,257	248
Sundry income	38	25
	<u>9,870</u>	<u>3,954</u>
Investment income		
Bank deposit interest	3	55
Charitable activities		
Provision for hall	17,579	13,562
Provision for sports centre	512	6,048
Provision for pentaque club	186	84
	<u>18,277</u>	<u>19,694</u>
Other income		
Grants	54,591	20,000
Total incoming resources	<u>86,736</u>	<u>46,441</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	2,204	-
Charitable activities		
Rates and water	2,353	2,912
Insurance	3,292	4,357
Light and heat	4,943	56
Telephone	89	407
Postage and stationery	20	45
Sundry	871	821
Maintenance and repairs	29,279	8,527
Ground maintenance	1,370	1,287
Cleaning	2,653	3,332
Carried forward	44,870	21,744

This page does not form part of the statutory financial statements

**ELHAM VILLAGE HALL ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	44,870	21,744
Honorarium	3,014	2,421
Marketing	274	500
Depreciation	15,232	15,232
Licences	1,163	1,093
Donations	50	-
	64,603	40,990
Support costs		
Governance costs		
Telephone	88	407
Postage and stationery	20	44
Sundries	675	623
Accountancy and legal fees	1,139	1,156
	1,922	2,230
Total resources expended	68,729	43,220
Net income	18,007	3,221