

**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**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,995	-	3,995	2,738
<b>Charitable activities</b>	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
<b>Total</b>		<b>86,736</b>	<b>-</b>	<b>86,736</b>	<b>46,441</b>
<b>EXPENDITURE ON</b>					
Raising funds		2,204	-	2,204	-
<b>Charitable activities</b>	7				
Support costs		7,356	-	7,356	2,230
Hire of Village Hall		48,391	10,778	59,169	40,990
<b>Total</b>		<b>57,951</b>	<b>10,778</b>	<b>68,729</b>	<b>43,220</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>28,785</b>	<b>(10,778)</b>	<b>18,007</b>	<b>3,221</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>141,037</b>	<b>269,049</b>	<b>410,086</b>	<b>406,865</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>169,822</b>	<b>258,271</b>	<b>428,093</b>	<b>410,086</b>

The notes form part of these financial statements



**ELHAM VILLAGE HALL ASSOCIATION  
LIMITED**

**BALANCE SHEET  
31 AUGUST 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	13	358,056	373,288
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(29,981)	(8,280)
		<u>78,037</u>	<u>48,498</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		436,093	421,786
<b>CREDITORS</b>			
Amounts falling due after more than one year	17	(8,000)	(11,700)
		<u>428,093</u>	<u>410,086</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	20		
Unrestricted funds		169,822	141,037
Restricted funds		258,271	269,049
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,738	-	2,738
<b>Charitable activities</b>			
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>
<b>Total</b>	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 £
<b>Charitable activities</b>			
Support costs	2,230	-	2,230
Hire of Village Hall	30,212	10,778	40,990
<b>Total</b>	<b>32,442</b>	<b>10,778</b>	<b>43,220</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>13,999</b>	<b>(10,778)</b>	<b>3,221</b>

**RECONCILIATION OF FUNDS**

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

**13. TANGIBLE FIXED ASSETS**

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

**14. STOCKS**

	<b>2021</b> £	<b>2020</b> £
Stocks	<b>344</b>	-

**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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
New Hall Fund	-	(9,295)	(9,295)
Heat Pump Project	-	(1,483)	(1,483)
	<u>-</u>	<u>(10,778)</u>	<u>(10,778)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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
	<hr/> 127,038	<hr/> 13,999	<hr/> 141,037
<b>Restricted funds</b>			
New Hall Fund	233,839	(9,295)	224,544
Heat Pump Project	45,988	(1,483)	44,505
	<hr/> 279,827	<hr/> (10,778)	<hr/> 269,049
<b>TOTAL FUNDS</b>	<hr/> <hr/> 406,865	<hr/> <hr/> 3,221	<hr/> <hr/> 410,086

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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)
	<hr/> 46,441	<hr/> (32,442)	<hr/> 13,999
<b>Restricted funds</b>			
New Hall Fund	-	(9,295)	(9,295)
Heat Pump Project	-	(1,483)	(1,483)
	<hr/> -	<hr/> (10,778)	<hr/> (10,778)
<b>TOTAL FUNDS</b>	<hr/> <hr/> 46,441	<hr/> <hr/> (43,220)	<hr/> <hr/> 3,221

**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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
New Hall Fund	-	(18,590)	(18,590)
Heat Pump Project	-	(2,966)	(2,966)
	<u>-</u>	<u>(21,556)</u>	<u>(21,556)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	1,328	423
Subscriptions	2,667	2,315
	<u>3,995</u>	<u>2,738</u>
<b>Other trading activities</b>		
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>
<b>Investment income</b>		
Bank deposit interest	3	55
<b>Charitable activities</b>		
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>
<b>Other income</b>		
Grants	54,591	20,000
<b>Total incoming resources</b>	<u>86,736</u>	<u>46,441</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	2,204	-
<b>Charitable activities</b>		
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

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**ELHAM VILLAGE HALL ASSOCIATION  
LIMITED**

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

	2021 £	2020 £
<b>Charitable activities</b>		
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	-
	<hr/> 64,603	<hr/> 40,990
<b>Support costs</b>		
<b>Governance costs</b>		
Telephone	88	407
Postage and stationery	20	44
Sundries	675	623
Accountancy and legal fees	1,139	1,156
	<hr/> 1,922	<hr/> 2,230
Total resources expended	<hr/> 68,729	<hr/> 43,220
Net income	<hr/> <hr/> 18,007	<hr/> <hr/> 3,221

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