

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*

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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

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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

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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

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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

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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
		<hr/>	<hr/>
		90,704	108,018
Creditors			
Amounts falling due within one year	11	(12,700)	(29,981)
		<hr/>	<hr/>
Net Current Assets		78,004	78,037
		<hr/>	<hr/>
Total Assets less Current Liabilities		435,834	436,093
Creditors			
Amounts falling due after one year	12	(1,500)	(8,000)
		<hr/>	<hr/>
Net Assets		434,334	428,093
		<hr/>	<hr/>
Funds	13		
Unrestricted		167,185	169,822
Restricted		267,149	258,271
		<hr/>	<hr/>
Total Funds		434,334	428,093
		<hr/>	<hr/>

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

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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				
	Support	Direct	Total 2022	Total 2021
Rates & Water	0	1,477	1,477	2,353
Insurance	0	3,685	3,685	3,292
Power, Light & Heat	0	4,862	4,862	4,943
Telephone	234	234	467	177
Post & Stationery	43	43	85	40
Sundry	0	456	456	1,546
Building Repairs & Maintenance	0	10,086	10,086	29,279
Ground Maintenance	0	1,877	1,877	1,370
Cleaning	0	3,073	3,073	2,653
Honorarium	0	0	0	3,014
Marketing	173	0	173	274
Depreciation of Assets	0	15,676	15,676	15,232
Licences	0	1,255	1,255	1,163
Donations	297	0	297	50
Legal, Professional & Accountancy	432	0	432	1,139
	<u>1,179</u>	<u>42,723</u>	<u>43,902</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
	<hr/> 499,718	<hr/> 222,168	<hr/> 721,886
Depreciation brought forward	237,151	111,229	348,380
Charged for the year	9,295	6,381	15,676
	<hr/> 246,446	<hr/> 117,610	<hr/> 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
	<hr/> 7,294	<hr/> 4,606

11 Creditors falling due within one year

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

12 Creditors falling due after one year

1,500	8,000
<hr/>	<hr/>

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)
	<hr/> 159,861	<hr/> 274,473	<hr/> 434,334	<hr/> 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.