

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***

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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

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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

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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

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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
		<hr/>	<hr/>
		94,469	90,704
Creditors			
Amounts falling due within one year	11	(7,968)	(12,700)
		<hr/>	<hr/>
Net Current Assets		86,501	78,004
		<hr/>	<hr/>
Total Assets less Current Liabilities		444,087	435,834
Creditors			
Amounts falling due after one year	12	0	(1,500)
		<hr/>	<hr/>
Net Assets		444,087	434,334
		<hr/>	<hr/>
Funds	13		
Unrestricted		198,059	167,185
Restricted		246,028	267,149
		<hr/>	<hr/>
Total Funds		444,087	434,334
		<hr/>	<hr/>

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

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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				
			Total	Total
	Support	Direct	2023	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
	<hr/> 502,525	<hr/> 236,563	<hr/> 739,087
Depreciation brought forward	246,446	117,610	364,056
Charged for the year	10,051	7,395	17,445.32
	<hr/> 256,497	<hr/> 125,005	<hr/> 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
	<hr/> 5,044	<hr/> 7,294

11 Creditors falling due within one year

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

12 Creditors falling due after one year

0	1,500
<hr/>	<hr/>

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)
	<hr/> 198,059	<hr/> 246,028	<hr/> 444,087	<hr/> 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
	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
	274,473	(28,445)	246,028
Total Funds	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
	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)
	<hr/>	<hr/>	<hr/>
	0	(28,445)	(28,445)
Total Funds	<hr/>	<hr/>	<hr/>
	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.