

# **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**

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# **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

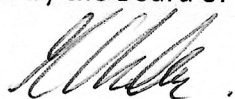
### Company Secretary

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
<b>Income &amp; Endowments</b>					
Donations & Legacies	2	1,780	0	1,780	3,470
<b>Charitable Activities</b>					
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
<b>Total Income</b>		56,617	0	56,617	54,823
<b>Expenditure</b>					
Raising Funds		2,630	0	2,630	2,764
<b>Charitable Activities</b>					
Support Costs	7	1,111	0	1,111	978
Hire of Village Hall		51,979	0	51,979	41,329
<b>Total Charitable Activities</b>		53,091	0	53,091	42,307
<b>Total Expenditure</b>		55,720	0	55,720	45,071
<b>Net Income/(Expenditure)</b>		897	0	897	9,753
<b>Reconciliation of Funds</b>					
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
<b>Fixed Assets</b>			
Tangible Assets	9	367,700	357,586
<b>Current Assets</b>			
Stocks		3,925	2,500
Debtors	10	5,503	5,044
Cash at Bank and in-hand		78,127	86,925
		<hr/>	<hr/>
		87,556	94,469
<b>Creditors</b>			
Amounts falling due within one year	11	(10,273)	(7,968)
		<hr/>	<hr/>
<b>Net Current Assets</b>		77,284	86,501
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		444,984	444,087
<b>Creditors</b>			
Amounts falling due after one year	12	0	0
		<hr/>	<hr/>
<b>Net Assets</b>		444,984	444,087
		<hr/>	<hr/>
<b>Funds</b>	13		
Unrestricted		198,956	198,059
Restricted		246,028	246,028
		<hr/>	<hr/>
<b>Total Funds</b>		444,984	444,087
		<hr/>	<hr/>

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
<b>2 Donations and Legacies</b>				
Gift Aid			278	738
Subscriptions/donations etc			1,502	2,732
			<u>1,780</u>	<u>3,470</u>
<b>3 Income from Charitable Activities</b>				
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>
<b>4 Other Trading Activities</b>				
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>
<b>5 Investment Income</b>				
Bank Deposit Account Interest			614	270
<b>6 Other Income</b>				
Grants			6,098	200
<b>7 Charitable Activities Costs</b>				
			<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Direct</b>	<b>Total</b>	<b>Total</b>
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

<b>Tangible Fixed Assets</b>	<b>Freehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Totals</b>
Cost brought forward	502,525	236,563	739,087
Additions for the year	0	29,023	29,023
	<hr/> 502,525	<hr/> 265,585	<hr/> 768,110
Depreciation brought forward	256,497	125,005	381,501
Charged for the year	10,351	8,558	18,909
	<hr/> 266,848	<hr/> 133,562	<hr/> 400,410
<b>Net Book Value 31st August 2024</b>	<b>235,677</b>	<b>132,023</b>	<b>367,700</b>
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
	<hr/> 5,503	<hr/> 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
	<hr/> 10,273	<hr/> 7,968

### 12 Creditors falling due after one year

0	0
<hr/>	<hr/>

### 13 Analysis of Net Assets between Funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
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
	<hr/> 198,956	<hr/> 246,028	<hr/> 444,984	<hr/> 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
<b>14 Movement in Funds</b>			
<b>Unrestricted Funds</b>			
General Fund	180,357	(1,110)	179,247
Sports Centre	17,329	1,969	19,298
Pentanque Club	373	38	411
	<hr/>	<hr/>	<hr/>
	198,059	897	198,956
<b>Restricted Funds</b>			
Heat Pump Project	40,056	0	40,056
Men in Sheds	0	0	0
New Hall Fund	205,972	0	205,972
	<hr/>	<hr/>	<hr/>
	246,028	0	246,028
<b>Total Funds</b>	<hr/>	<hr/>	<hr/>
	444,087	897	444,984

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

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