

THE CROCKHAM HILL VILLAGE HALL TRUST

England & Wales · Charity number 1044489

Details

Status Registered

Legal form Trust

Registered 1995-02-24

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

Contact

Address Crockham Hill Village Hall
Crockham Hill
Edenbridge
Kent
TN8 6RP

Phone 07754078180

Email neil@trimworth.co.uk

Website www.crockhamhillvillagehall.co.uk

Activities

Objects: TO ESTABLISH AND MAINTAIN AND MANAGE A VILLAGE HALL FOR THE USE OR BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: Operation and maintenance of a village hall, car park, village hall garden, and surrounds for hire by the local community and other users.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE VILLAGE OF CROCKHAM HILL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£51,856	£44,503	-	-
2024-03-31	£46,571	£60,494	-	-
2023-03-31	£45,480	£61,716	-	-
2022-03-31	£40,767	£43,887	-	-
2021-03-31	£24,583	£37,306	-	-

Trustees

Name	Role	Appointed
Mike Stockdale	Chair	2023-05-30
DEBORAH JAYNE COEN		2012-10-19
Emily Keeley		2022-11-08
Jeremy Pearson		2023-05-10
Judy Newton		2015-11-26
June Rosalind Davies		2015-06-03
Karen Stafford		2023-05-10
Neil Marshall		2014-04-01

THE CROCKHAM HILL VILLAGE HALL TRUST

England & Wales - Charity number 1044489

Accounts

The Crockham Hill Village Hall Trust
Trustees' report and financial statements

For the year ended 31 March 2025

Registered charity number 1044489

The Crockham Hill Village Hall Trust

Trustees' report and financial statements

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The Crockham Hill Village Hall Trust

The Trustees present their annual report and the financial statements for the year ended 31 March 2025.

Establishment of the Trust

The Trust is a registered charity, no. 1044489, and was constituted by deed on 17 February 1995.

Principal Purpose and Objective

The principal purpose and objective of the Trust is to provide a village hall facility and to make it available for hire by local residents within the immediate area of benefit and for hire generally by the public at large.

Chairman of Trustees Statement

Financial position good with retaining existing and new bookings so the revenue has improved.

The hire charge review that took place has increased business as we reduced the Friday and Saturday evening and Harris Room rates. The minimum hire period was also reduced. We also introduced free hire for certain village-wide events as part of our charitable commitment.

The Hall Manager, Angela Baker, has been instrumental in creating more business with social media and acting as a link with existing and potential hirers. The website was refreshed and content and policies upgraded.

Repairs and Maintenance expenditure was down on 2024 but we are still planning maintenance over the summer period. All lighting has been upgraded to new LED fittings.

Reserves have improved over last year. The aim is to have two years' of revenue in reserves. We are slightly over that but are mindful that we want to put solar panels on the roof to reduce our heating and lighting bills and, as a longer term plan, we are investigating increasing the size of the Harris Room.

I would like to thank the trustees for their help and support in ensuring that we offer a first-class facility to the village.

Financial Performance and Reserves

The financial performance and movements on the Trust's funds for the year ended 31 March 2025 are set out in the attached statement of financial activities on page 7.

They show hiring income up 11% on 2024 at £47,509 and overall expenses down from £39,330 in 2024 to £29,556 this year. That improvement was partly due to some significant one-offs in 2024, such as a deep-clean of the hall and legal costs completing a 10-year agreement on carpark maintenance, not being repeated. In addition, in 2025, we spent much less on repairs, maintenance and gardening, having done so much in 2024, although the higher spend is likely to resume in 2026.

The result in relation to incoming and outgoing resources on the General Fund, before transfers to other funds, was a net operating surplus before depreciation of £20,300 (2024 £5,241).

Our unrestricted reserves, excluding the fixed asset fund, are at a healthy level of £102,468 (2024 - £84,505), comprised of the Hall Cyclical Maintenance Fund of £26,000, (2024 - £24,000) and the General Fund of £76,468 (2024 - £60,505). With the level of likely ongoing expenditure in mind, these reserves are in line with our policy of retaining them at approximately two years' worth of income.

The restricted Car Park Maintenance Fund is £9,750 (2024 - £6,500). The current balance consists of contributions from The School Charitable Trust, Kent County Council and the Hall itself.

Independent Examiner

Mrs Marnie Woodward FCMA has kindly consented to continue to act as the independent examiner of the Trust's accounts.

The Crockham Hill Village Hall Trust

Trustees

The Trust's constitution provides for the appointment of a committee of eight Trustees, comprising three elected members and five representative members.

Elected Trustees

Neil Marshall
Jay Pearson
Mike Stockdale (Chair)

Representative Trustees

Crockham Hill (C.E.) (Controlled) Primary School	- Emily Keeley
Crockham Hill Players Society ('CHIPS')	- Karen Stafford
Crockham Hill W.I.	- Judy Newton
Holy Trinity Parochial Church Council	- June Davies
Westerham Town Council	- Deborah Coen

Co-opted Trustees

Officers

Trust Secretary	- Emily Keeley
Trust Treasurer	- Neil Marshall
Hall Manager	- Angela Baker

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner

Mrs Marnie Woodward FCMA
The Old Forge
Smiths Lane
Crockham Hill
Kent TN8 6RH

Principal address of the Trust

Crockham Hill Village Hall
Church Road
Crockham Hill
Kent TN8 6RP

Mike Stockdale

Chairman

The Crockham Hill Village Hall Trust

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 April 2025 and signed on their behalf by:

Mike Stockdale

Chairman

The Crockham Hill Village Hall Trust

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Crockham Hill Village Hall Trust

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's statements

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Marnie Woodward FCMA
Chartered Management Accountant

The Old Forge
Smiths Lane
Crockham Hill
Edenbridge
Kent TN8 6RH

15 November 2025

The Crockham Hill Village Hall Trust

Statement of Financial Activities
for the year ended 31 March 2025

General Fund	Restricted Funds	Designated Funds		Total Funds 2025	Total Funds 2024
		Fixed Assets Fund	Other		

Income and expenditure

Notes

Incoming resources

Donations (gross)		£0	£0	£0	£0	£0	£0
Hall hirings		£47,509	£0	£0	£0	£47,509	£42,801
Maintenance Contribution		£0	£2,000	£0	£0	£2,000	£2,000
Fundraising		£0	£0	£0	£0	£0	£0
Interest receivable	2	£2,347	£0	£0	£0	£2,347	£1,770
Total incoming resources		£49,856	£2,000	£0	£0	£51,856	£46,571

Resources expended

Hall running and redecoration expenses		£29,556	£0	£0	£0	£29,556	£39,330
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Net operating surplus before depreciation

		£20,300	£2,000	£0	£0	£22,300	£7,241
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Depreciation		£0	£0	£14,947	£0	£14,947	£19,525
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Net incoming/outgoing resources before transfers		£20,300	£2,000	(£14,947)	£0	£7,353	(£12,284)
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Gain / (loss) on investment		(£133)	£0	£0	£0	(£133)	£74
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Gain / (loss) on disposal of fixed assets		£0	£0	£0	£0	£0	(£1,639)
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Transfer from General Fund		(£4,204)	£1,250	£954	£2,000	£0	£0
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Net movement in funds		£15,963	£3,250	(£13,993)	£2,000	£7,220	(£13,849)
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Fund balances brought forward at 1 April 2024		£60,505	£6,500	£401,251	£24,000	£492,256	£506,105
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Fund balances carried forward at 31 March 2025		£76,468	£9,750	£387,258	£26,000	£499,476	£492,256
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Notes:

a) There was no other recognised income or expenditure other than that reflected in the above statement.

b) The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Balance sheet
as at 31 March 2025

		<u>2025</u>	<u>2024</u>
	Notes		
Fixed assets			
Tangible fixed assets	5	£387,258	£401,251
Current assets			
Debtors and prepayments	6	£8,106	£4,602
Investment	7	£6,383	£6,237
Deposit	8	£97,286	£77,450
Cash at bank		£2,538	£5,892
		£114,313	£94,181
Current liabilities			
Creditors: amounts falling due within one year	9	£2,095	£3,176
Net current assets		£112,218	£91,005
Total net assets		£499,476	£492,256
Funds			
Restricted Funds			
- Car park maintenance fund	10	£9,750	£6,500
Unrestricted			
- General fund		£76,468	£60,505
- Fixed assets fund	11	£387,258	£401,251
- Other designated funds	11	£26,000	£24,000
Balance carried forward		£499,476	£492,256

Approved by the Trustees on 24 April 2025 and signed on their behalf by:

Mike Stockdale
Chairman

Neil Marshall
Trustee

The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Notes

forming part of the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Trust's

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice

"Accounting and Reporting by Charities" (SORP 2005) and other applicable accounting standards under the historical cost accounting

The Trust's objects are to establish and manage a village hall. The Trustees make the Hall available to individuals and group undertakings at a

Donations receivable

Donations made to the Trust as gifts or under deeds of covenant are accounted for in the period in which they have been received or become receivable. Donations received as gift aid payments include an element of Gift Aid recovered at the 20% basic rate of tax.

Fixed assets and depreciation

Fixed assets representing the Hall and related fixtures and fittings are recorded at cost. Freehold land which has been donated is recorded at nominal value. Professional fees have been capitalised where appropriate.

In the year ended 31 March 2025 depreciation has been provided as follows:

Freehold buildings	2% on cost
Fixtures and fittings	15% on cost

Investments

Investments are stated at market value as of the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Taxation

The Trust is a registered charity under the Charities Act 1993 and is not assessable to taxation on its activities.

The Crockham Hill Village Hall Trust

Notes (continued)

2 Interest Receivable

	2025	2024
CAF Bank Limited	£2,068	£1,568
M&G Charibond	£279	£202
	£2,347	£1,770
	£2,347	£1,770

3 Hall running expenses

	2025	2024
Insurance	£1,522	£1,542
Electricity	£5,499	£5,447
Rates and water rates	£955	£1,018
Cleaning and supplies	£5,618	£6,724
Repairs and maintenance	£5,353	£9,983
Gardening	£673	£2,910
Hall licences	£1,472	£1,385
Website Costs	£456	£295
Legal Fees	£0	£2,420
Miscellaneous exp.	£208	£356
Hall manager's fees	£7,800	£7,250
	£29,556	£39,330
Total	£29,556	£39,330

4 Payments to Trustees and connected persons

In the year ended 31 March 2025, £313 in respect of costs incurred on the Trust's behalf during the year were reimbursed to a Trustee (2024 - £984).

The Crockham Hill Village Hall Trust

Notes (continued)

5 Tangible fixed assets

	Freehold Land and Buildings	Fixtures and Fittings	Total
Cost at 1 April 2024	£685,103	£111,129	£796,232
Additions in year	£0	£954	£954
Disposals in year	£0	£0	£0
<hr/>			
Cost at 31 March 2025	£685,103	£112,083	£797,186
<hr/>			
Accumulated depreciation			
At 1 April 2024	£288,711	£106,270	£394,981
Charge for the year	£13,705	£1,242	£14,947
Disposals in year	£0	£0	£0
<hr/>			
Depreciation at 31 March 2025	£302,416	£107,512	£409,928
<hr/>			
Net book values			
At 31 March 2025	£382,687	£4,571	£387,258
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At 31 March 2024	£396,392	£4,859	£401,251
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6 Debtors and prepayments

	2025	2024	
Hall hirings receivable	£4,786	£0	
Insurance prepaid	£1,493	£1,471	
Licenses and Subscriptions	£689	£721	
Repairs and Maintenance	£215	£203	
Electricity	£0	£0	
Water	£0	£0	
Hall running expenses	£764	£697	
Website	£10	£10	
Other	£150	£1,500	
<hr/>			
Total	£8,106	£4,602	
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The Crockham Hill Village Hall Trust

Notes (continued)

7 Investment

M&G Charibond Fixed Income Fund Accumulation shares.

	2025	2024
Opening market value	£6,237	£5,961
Additions	-	-
Income reinvested	£279	£202
Disposals / withdrawals	-	-
Unrealised Gain / (loss)	(£133)	£74
Closing market value	£6,383	£6,237

8 Deposit

A call deposit account is maintained with CAF Bank Limited, a recognised bank under the Banking Act 1987 and a subsidiary undertaking of the Charities Aid Foundation. The balance outstanding on the account is pooled with other funds in the London money market and earns interest on a daily basis.

9 Creditors

	2025	2024
<i>Amounts falling due within one year</i>		
Prepaid Hall hiring charges	£790	£1,879
Electricity	£250	£301
Water rates	£170	£156
Legal Fees	£0	£0
Administration Expenses	£0	£0
Repairs and Maintenance	£0	£0
Hall Manager's Fees	£600	£600
Cleaning and supplies	£225	£240
Gardening	£60	£0
Total	£2,095	£3,176

10 Restricted funds

	Balance 01-Apr-24	Movement in Resources: Incoming	Outgoing	Transfers from/to General Fund	Balance 31-Mar-25
Car Park Maintenance Fund	£6,500	£2,000	£0	£1,250	£9,750

A Car Park Maintenance Fund is established for the purposes of maintaining the overflow car park. Contributions were made during the year by the School Charitable Trust (38%), Kent County Council (23%) and the Village Hall Trust (38%).

The Crockham Hill Village Hall Trust

Notes (continued)

11 Other designated funds

	Balance	Movement in Resources:		Balance
	01-Apr-24	Incoming	Outgoing	31-Mar-25
Fixed Asset Fund	£401,251	£954	(£14,947)	£387,258
Cyclical maintenance reserve	£24,000	£2,000	£0	£26,000
Total	£425,251	£2,954	(£14,947)	£413,258

A Fixed Assets Fund has been provided out of the General Fund to recognise the net value of fixed assets which cannot easily be turned into cash to cover operating expenses or to fund an operating deficit. The value of the fund is adjusted each year to reflect additions to fixed assets and depreciation.

A reserve of £26,000 (2024 - £24,000) has been provided out of the General Fund for redecoration and maintenance of the Hall on a cyclical basis. An appropriate adjustment to the reserve is made in each financial year of the Hall's operation and reflected in the respective financial statements.

12 Building expenditure commitments

No building expenditure has been contracted for that has not been provided in these financial statements.

13 Independent examiner

No remuneration is payable to the independent examiner (2024 – nil).

THE CROCKHAM HILL VILLAGE HALL TRUST

England & Wales - Charity number 1044489

Accounts

The Crockham Hill Village Hall Trust
Trustees' report and financial statements

For the year ended 31 March 2024

Registered charity number 1044489

The Crockham Hill Village Hall Trust

Trustees' report and financial statements

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The Crockham Hill Village Hall Trust

The Trustees present their annual report and the financial statements for the year ended 31 March 2024.

Establishment of the Trust

The Trust is a registered charity, no. 1044489, and was constituted by deed on 17 February 1995.

Principal Purpose and Objective

The principal purpose and objective of the Trust is to provide a village hall facility and to make it available for hire by local residents within the immediate area of benefit and for hire generally by the public at large.

Chairman of Trustees Statement

This year has seen a fair amount of activity on many fronts. It has also been an opportunity to consolidate and take stock.

The early weeks of this last financial year saw us say goodbye to Alan Wesley (chair of trustees) and Clive Folkard (hall manager), both of whom had served the hall for very considerable periods of time.

In parallel we began our search for a new hall manager to take over from Clive as from the end of July and we were fortunate to secure the services of Angela Baker. She took over the reins from Clive with aplomb and she has since deployed her energy and enthusiasm to great effect.

The hall's main focus and expense in the previous financial year was carrying out some remedial work to the upper carpark in partnership with Kent County Council and the Primary School Trust. That work was completed early in this financial year, enabling us to catch up on some much-needed items of repair and maintenance inside and outside the hall itself.

Apart from getting those necessary works done, the trustees undertook a community survey. There were two principal reasons. First, like many local facilities, the aftermath of the Covid pandemic had resulted in a significant decline in community-focussed events and activities and the trustees wanted to get a sense of how the community now felt about the hall. Secondly, with Angela's help and encouragement, the trustees wanted to pro-actively market the hall by a wholesale 'refresh' of both its pricing policy and the entire contents of its website. The survey produced few formal responses, but all were unhesitatingly positive and helpful.

The refreshed website and pricing are now being put in place and, with Angela's refreshing approach to marketing opportunities alongside another year of good financial results, the trustees feel they and the community can be assured of the continuing viability of the hall as a focal point for village activities. In saying that, we must pay tribute to Alan Wesley's prudent stewardship of the hall's finances. In contrast to very many other halls and community centres, your hall is extremely fortunate to have significant reserves – sufficient to ensure that the trustees can confidently move ahead with their planned schedule of continuing repairs, maintenance and enhancement of the hall and its facilities.

My personal thanks to each and every one of the trustees; their collegiate approach has been admirable and very much appreciated.

Financial Performance and Reserves

The financial performance and movements on the Trust's funds for the year ended 31 March 2024 are set out in the attached statement of financial activities on page 7.

They show hiring income on par with 2023 at £42,801 and overall expenses down from £46,683 in 2023 to £39,330 this year. That improvement was due to some significant one-offs in 2023, such as carpark repairs and tree surgery, not being repeated. While there were other one-offs in 2024, such as a deep-clean of the hall and legal costs completing a 10-year agreement on carpark maintenance, other costs, such as electricity, hall management charges and general repairs and maintenance, are likely to remain permanently higher.

The result in relation to incoming and outgoing resources on the General Fund, before transfers to other funds, was a net operating surplus before depreciation and loss on fixed asset disposal of £5,241 (2023 Loss of £3,203). Depreciation was significantly higher this year - £19,525 (2023 - £15,033). This was entirely due to a reclassification of some assets where they had historically been classed as Land and Buildings (2% depreciation) and should have been Fixtures and Fittings (15% depreciation). Depreciation has been charged in this period to bring the historical under-depreciation to the correct figure.

With the level of likely ongoing expenditure in mind, our unrestricted reserves, excluding the fixed asset fund, are at a healthy level of £84,505 (2023 - £82,765), in line with our policy of retaining them at approximately two years' worth of income; the Hall Cyclical Maintenance Fund being £24,000, (2023 - £22,000) and the General Fund being £60,505 (2023 - £60,765).

The restricted Car Park Maintenance Fund is £6,500, (2023 - £3,250). The current balance consists of contributions from The School Charitable Trust, Kent County Council and the Hall itself.

Independent Examiner

Mrs Marnie Woodward FCMA has kindly consented to continue to act as the independent examiner of the Trust's accounts.

The Crockham Hill Village Hall Trust

Trustees

The Trust's constitution provides for the appointment of a committee of eight Trustees, comprising three elected members and five representative

Elected Trustees

Neil Marshall
Alan Jowett (Chairman)
Jay Pearson

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Mike Stockdale (Vice Chair)

Officers

Trust Secretary	- Deborah Coen
Trust Treasurer	- Neil Marshall
Hall Manager	- Angela Baker

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Alan Jowett

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The Crockham Hill Village Hall Trust

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Approved by the trustees on 7 May 2024 and signed on their behalf by:

Alan Jowett
Chairman

The Crockham Hill Village Hall Trust

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Crockham Hill Village Hall Trust

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 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Marnie Woodward FCMA
Chartered Management Accountant

The Old Forge
Smiths Lane
Crockham Hill
Edenbridge
Kent TN8 6RH

04 May 2024

The Crockham Hill Village Hall Trust

Statement of Financial Activities
for the year ended 31 March 2024

General Fund	Restricted Funds	Designated Funds		Total Funds 2024	Total Funds 2023
		Fixed Assets Fund	Other		

Income and expenditure

Notes

Incoming resources

Donations (gross)		£0	£0	£0	£0	£0	£0
Hall hirings		£42,801	£0	£0	£0	£42,801	£42,860
Maintenance Contribution		£0	£2,000	£0	£0	£2,000	£2,000
Fund raising		£0	£0	£0	£0	£0	£0
Interest receivable	2	£1,770	£0	£0	£0	£1,770	£620
Total incoming resources		£44,571	£2,000	£0	£0	£46,571	£45,480

Resources expended

Hall running and redecoration expenses		£39,330	£0	£0	£0	£39,330	£46,683
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Net operating surplus before depreciation

		£5,241	£2,000	£0	£0	£7,241	(£1,203)
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Depreciation

	5	£0	£0	£19,525	£0	£19,525	£15,033
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Net incoming/outgoing resources before transfers

		£5,241	£2,000	(£19,525)	£0	(£12,284)	(£16,236)
--	--	--------	--------	-----------	----	-----------	-----------

Gain / (loss) on investment

		£74	£0	£0	£0	£74	(£429)
--	--	-----	----	----	----	-----	--------

Gain / (loss) on disposal of fixed assets

		(£1,639)	£0	£0	£0	(£1,639)	£0
--	--	----------	----	----	----	----------	----

Transfer from General Fund

		(£3,936)	£1,250	£686	£2,000	£0	£0
--	--	----------	--------	------	--------	----	----

Net movement in funds

		(£260)	£3,250	(£18,839)	£2,000	(£13,849)	(£16,665)
--	--	--------	--------	-----------	--------	-----------	-----------

Fund balances brought forward at 1 April 2023

		£60,765	£3,250	£420,090	£22,000	£506,105	£522,770
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Fund balances carried forward at 31 March 2024

		£60,505	£6,500	£401,251	£24,000	£492,256	£506,105
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Notes:

a) There was no other recognised income or expenditure other than that reflected in the above statement.

b) The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Balance sheet
as at 31 March 2024

		<u>2024</u>	<u>2023</u>
	Notes		
Fixed assets			
Tangible fixed assets	5	£401,251	£420,090
Current assets			
Debtors and prepayments	6	£4,602	£3,460
Investment	7	£6,237	£5,961
Deposit	8	£77,450	£78,000
Cash at bank		<u>£5,892</u>	<u>£5,602</u>
		£94,181	£93,023
Current liabilities			
Creditors: amounts falling due within one year	9	<u>£3,176</u>	<u>£7,008</u>
Net current assets		£91,005	£86,015
		<hr/>	<hr/>
Total net assets		£492,256	£506,105
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Restricted Funds	10		
- Car park maintenance fund		£6,500	£3,250
Unrestricted			
- General fund		£60,505	£60,765
- Fixed assets fund	11	£401,251	£420,090
- Other designated funds	11	£24,000	£22,000
		<hr/>	<hr/>
Balance carried forward		£492,256	£506,105
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 7 May 2024 and signed on their behalf by:

Alan Jowett
Chairman

Neil Marshall
Trustee

The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Notes

forming part of the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005) and other applicable accounting standards under the historical cost accounting. The Trust’s objects are to establish and manage a village hall. The Trustees make the Hall available to individuals and group

Donations receivable

Donations made to the Trust as gifts or under deeds of covenant are accounted for in the period in which they have been received or become receivable. Donations received as gift aid payments include an element of Gift Aid recovered at the 20% basic rate of tax.

Fixed assets and depreciation

Fixed assets representing the Hall and related fixtures and fittings are recorded at cost. Freehold land which has been donated is recorded at nominal value. Professional fees have been capitalised where appropriate.

In the year ended 31 March 2024 depreciation has been provided as follows:

Freehold buildings	2% on cost
Fixtures and fittings	15% on cost

Investments

Investments are stated at market value as of the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Taxation

The Trust is a registered charity under the Charities Act 1993 and is not assessable to taxation on its activities.

The Crockham Hill Village Hall Trust

Notes (continued)

2 Interest Receivable

	2024	2023
CAF Bank Limited	£1,568	£504
M&G Charibond	£202	£117
	£1,770	£620
	£1,770	£620

3 Hall running expenses

	2024	2023
Insurance	£1,542	£1,411
Electricity	£5,447	£4,708
Rates and water rates	£1,018	£1,007
Cleaning and supplies	£6,724	£5,168
Repairs and maintenance	£9,983	£20,521
Gardening	£2,910	£4,232
Hall licences	£1,385	£1,075
Website Costs	£295	£1,005
Legal Fees	£2,420	£3,061
Miscellaneous exp.	£356	£495
Hall manager's fees	£7,250	£4,000
	£39,330	£46,683
	£39,330	£46,683

4 Payments to Trustees and connected persons

In the year ended 31 March 2024, £984 in respect of costs incurred on the Trust's behalf during the year were reimbursed to a Trustee (2023 - £492).

The Crockham Hill Village Hall Trust

Notes (continued)

5 Tangible fixed assets

	Freehold Land and Buildings	Fixtures and Fittings	Total
Cost at 1 April 2023	£694,719	£109,970	£804,688
Reclassification of opening assets	(£6,883)	£6,883	£0
Additions in year	£0	£2,325	£2,325
Disposals in year	(£2,733)	(£8,048)	(£10,781)
	<hr/>	<hr/>	<hr/>
Cost at 31 March 2024	£685,103	£111,130	£796,232
	<hr/>	<hr/>	<hr/>
Accumulated depreciation			
At 1 April 2023	£278,509	£106,090	£384,598
Reclassification of opening assets	(£1,977)	£1,977	£0
Charge for the year	£13,433	£6,092	£19,525
Disposals in year	(£1,254)	(£7,888)	(£9,142)
	<hr/>	<hr/>	<hr/>
Depreciation at 31 March 2024	£288,711	£106,271	£394,981
	<hr/>	<hr/>	<hr/>
Net book values			
At 31 March 2024	£396,392	£4,859	£401,251
	<hr/>	<hr/>	<hr/>
At 31 March 2023	£416,210	£3,880	£420,090
	<hr/>	<hr/>	<hr/>

6 Debtors and prepayments

	2024	2023
Hall hirings receivable	£0	£360
Insurance prepaid	£1,471	£1,492
Licenses and Subscriptions	£721	£36
Repairs and Maintenance	£203	£192
Electricity	£0	£0
Water	£0	£0
Hall running expenses	£697	£630
Website	£10	£0
Other	£1,500	£750
	<hr/>	<hr/>
Total	£4,602	£3,460
	<hr/>	<hr/>

The Crockham Hill Village Hall Trust

Notes (continued)

7 Investment

M&G Charibond Fixed Income Fund Accumulation shares.

	2024	2023
Opening market value	£5,961	£6,273
Additions	-	-
Income reinvested	£202	£117
Disposals / withdrawals	-	-
Unrealised Gain / (loss)	£74	(£429)
Closing market value	£6,237	£5,961

8 Deposit

A call deposit account is maintained with CAF Bank Limited, a recognised bank under the Banking Act 1987 and a subsidiary undertaking of the Charities Aid Foundation. The balance outstanding on the account is pooled with other funds in the London money market and earns interest on a daily basis.

9 Creditors

	2024	2023
<i>Amounts falling due within one year</i>		
Prepaid Hall hiring charges	£1,879	£1,625
Electricity	£301	£741
Water rates	£156	£62
Legal Fees	£0	£3,061
Administration Expenses	£0	£234
Repairs and Maintenance	£0	£504
Licences and Subscriptions	£0	£211
Hall Manager's Fees	£600	£0
Cleaning and supplies	£240	£570
Total	£3,176	£7,008

10 Restricted funds

	Balance 01-Apr-23	Movement in Resources: Incoming	Outgoing	Transfers from/to General Fund	Balance 31-Mar-24
Car Park Maintenance Fund	£3,250	£2,000	£0	£1,250	£6,500
Total	£3,250	£2,000	£0	£1,250	£6,500

A Car Park Maintenance Fund was established for the purposes of maintaining the overflow car park. Contributions were made during the year by the School Charitable Trust (38%), Kent County Council (23%) and the Village Hall Trust (38%).

The Crockham Hill Village Hall Trust

Notes (continued)

11 Other designated funds

	Balance	Movement in Resources:		Balance
	01-Apr-23	Incoming	Outgoing	31-Mar-24
Fixed Asset Fund	£420,090	£686	(£19,525)	£401,251
Cyclical maintenance reserve	£22,000	£2,000	£0	£24,000
<hr style="border: 1px solid black;"/>				
Total	£442,090	£2,686	(£19,525)	£425,251
<hr style="border: 1px solid black;"/>				

A Fixed Assets Fund has been provided out of the General Fund to recognise the net value of fixed assets which cannot easily be turned into cash to cover operating expenses or to fund an operating deficit. The value of the fund is adjusted each year to reflect additions to fixed assets and depreciation.

A reserve of £24,000 (2023 - £22,000) has been provided out of the General Fund for redecoration and maintenance of the Hall on a cyclical basis. An appropriate adjustment to the reserve is made in each financial year of the Hall's operation and reflected in the respective financial statements.

12 Building expenditure commitments

No building expenditure has been contracted for that has not been provided in these financial statements.

13 Independent examiner

No remuneration is payable to the independent examiner (2023 – nil).

THE CROCKHAM HILL VILLAGE HALL TRUST

England & Wales - Charity number 1044489

Accounts

The Crockham Hill Village Hall Trust
Trustees' report and financial statements

For the year ended 31 March 2023

Registered charity number 1044489

The Crockham Hill Village Hall Trust

Trustees' report and financial statements

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Independent Examiner's report	6
Statement of Financial Activities	7
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Notes to the financial statements	9 - 13

The Crockham Hill Village Hall Trust

The Trustees present their annual report and the financial statements for the year ended 31 March 2023.

Establishment of the Trust

The Trust is a registered charity, no. 1044489, and was constituted by deed on 17 February 1995.

Principal Purpose and Objective

The principal purpose and objective of the Trust is to provide a village hall facility and to make it available for hire by local residents within the immediate area of benefit and for hire generally by the public at large.

Chairman of Trustees Statement

The accounts for the year ended 31st March 2023 have built upon the improved results of the previous year with hiring income increasing by 22% to £42,860 and overall income by 11.5%.

There was an operating loss before depreciation of £3,203 due to a 61% increase in expenditure, caused mainly by the resurfacing of the overflow car park. The total cost of this work plus legal and planning fees was £47,829. In return for a 10 year usage licence, Kent County Council agreed to contribute £26,868 to the overall cost and make an annual contribution for the same period to ongoing maintenance.

The three contracting parties to the 10 year maintenance agreement will contribute to creating an annual fund of £3,250, which in normal circumstances should be more than adequate and will be held by us in a restricted usage fund.

The substantial increase in gardening costs reflects the major tree and bush clearance work, including removing diseased ash trees.

For the year ahead we must replace the Hall's existing double glazing and frames as these are beyond repair, as are the main toilets. The hall is now of an age where we must expect the annual repair costs to routinely increase and greater attention must be paid to ways of reducing our utility costs.

Our unrestricted reserves, excluding the fixed asset fund, are at a healthy level of £82,765 in line with our policy of retaining them at approximately two years income. This brings me on to reasons why two years is appropriate. Our hiring income is heavily dependent upon two non-village hirers to the extent of £27,000. Replacing this loss of income may not be possible either in a reasonable timescale or at all.

In addition, the income from village sources has diminished to no more than 4% despite rates being unaltered for the last four years and discounted. The latter is not a comfortable position to be in for a village hall but reflects the general social trend post COVID.

Financial Performance and Reserves

The financial performance and movements on the Trust's funds for the year ended 31 March 2023 are set out in the attached statement of financial activities on page 7.

The result in relation to incoming and outgoing resources on the General Fund was a net operating loss before depreciation of £3,203 (2022 Surplus of £10,958).

The Car Park Maintenance Fund is £3,250, (2022 - £8,917) and the Hall Cyclical Maintenance Fund £22,000, (2022 - £20,000). The opening balance of the former was fully utilised in this financial year. The current balance consists of new contributions from The School Charitable Trust, Kent County Council and the Hall itself. The latter fund will be used for its intended purpose during the forthcoming year and will be replenished as far as possible from the General Reserve.

The year end balance on the General Fund was £60,765 (2022 - £62,278).

Independent Examiner

Mrs Marnie Woodward FCMA has kindly consented to continue to act as the independent examiner of the Trust's accounts.

The Crockham Hill Village Hall Trust

Trustees

The Trust's constitution provides for the appointment of a committee of eight Trustees, comprising three elected members and five representative members. The elected members are elected at the annual general meeting of the Trust and the representative members are appointed by each of the five local organisations specified in the Trust's constitution. The management committee may appoint up to three further, co-opted members. The Trustees who held appointment during the year were as follows:

Elected Trustees

Neil Marshall

Representative Trustees

Crockham Hill (C.E.) (Controlled) Primary School	- Emily Blake
Crockham Hill Players Society ('CHIPS')	- Mo Tobin
Crockham Hill W.I.	- Judy Newton
Holy Trinity Parochial Church Council	- June Davies
Westerham Parish Council	- Deborah Coen

Co-opted Trustees

Leah Loughlin
Nick Naismith
Alan Wesley (Chairman)

Officers

Trust Secretary	- Deborah Coen
Trust Treasurer	- Neil Marshall
Hall Manager	- Clive Folkard

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner

Mrs Marnie Woodward FCMA
The Old Forge
Smiths Lane
Crockham Hill
Kent TN8 6RH

Principal address of the Trust

Crockham Hill Village Hall
Church Road
Crockham Hill
Kent TN8 6RP

Alan Wesley

Chairman

The Crockham Hill Village Hall Trust

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on **10 May 2023** and signed on their behalf by:

Alan Wesley
Chairman

The Crockham Hill Village Hall Trust

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Crockham Hill Village Hall Trust

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's statements

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Marnie Woodward FCMA
Chartered Management Accountant

The Old Forge
Smiths Lane
Crockham Hill
Edenbridge
Kent TN8 6RH

02 November 2023

The Crockham Hill Village Hall Trust

Statement of Financial Activities
for the year ended 31 March 2023

General Fund	Restricted Funds	Designated Funds		Total Funds 2023	Total Funds 2022
		Fixed Assets Fund	Other		

Income and expenditure

Notes

Incoming resources

Donations (gross)		£0	£0	£0	£0	£4,711
Hall hirings		£42,860	£0	£0	£42,860	£35,199
Maintenance Contribution		£0	£2,000	£0	£2,000	£750
Fund raising		£0	£0	£0	£0	£0
Interest receivable	2	£620	£0	£0	£620	£107
Total incoming resources		£43,480	£2,000	£0	£45,480	£40,767

Resources expended

Hall running and redecoration expenses		£46,683	£0	£0	£46,683	£29,059
	3					

Net operating surplus before depreciation		(£3,203)	£2,000	£0	(£1,203)	£11,708
---	--	----------	--------	----	----------	---------

Depreciation		£0	£0	£15,033	£0	£15,033
	5					£14,828

Net incoming/outgoing resources before transfers		(£3,203)	£2,000	(£15,033)	£0	(£16,236)
						(£3,120)

Gain / (loss) on investment		(£429)	£0	£0	(£429)	(£261)
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Transfer from General Fund		£2,119	(£7,667)	£3,548	£2,000	£0
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Net movement in funds		(£1,513)	(£5,667)	(£11,485)	£2,000	(£16,665)
						(£3,381)

Fund balances brought forward at 1 April 2022		£62,278	£8,917	£431,574	£20,000	£522,769
						£526,150

Fund balances carried forward at 31 March 2023		£60,765	£3,250	£420,089	£22,000	£506,104
						£522,769

Notes:

a) There was no other recognised income or expenditure other than that reflected in the above statement.

b) The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Balance sheet
as at 31 March 2023

		<u>2023</u>	<u>2022</u>
	Notes		
Fixed assets			
Tangible fixed assets	5	£420,089	£431,574
Current assets			
Debtors and prepayments	6	£3,460	£4,521
Investment	7	£5,962	£6,274
Deposit	8	£78,000	£75,007
Cash at bank		<u>£5,602</u>	<u>£6,478</u>
		£93,024	£92,280
Current liabilities			
Creditors: amounts falling due within one year	9	<u>£7,008</u>	<u>£1,085</u>
Net current assets		£86,016	£91,195
		<hr style="border: 1px solid black;"/>	<hr style="border: 1px solid black;"/>
Total net assets		£506,105	£522,769
		<hr style="border: 1px solid black;"/>	<hr style="border: 1px solid black;"/>
Funds			
Restricted Funds	10		
- Car park maintenance fund		£3,250	£8,917
Unrestricted			
- General fund		£60,765	£62,278
- Fixed assets fund	11	£420,089	£431,574
- Other designated funds	11	£22,000	£20,000
		<hr style="border: 1px solid black;"/>	<hr style="border: 1px solid black;"/>
Balance carried forward		£506,104	£522,769
		<hr style="border: 1px solid black;"/>	<hr style="border: 1px solid black;"/>

Approved by the Trustees on 10 May 2023 and signed on their behalf by:

Alan Wesley
Chairman

Neil Marshall
Trustee

The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Notes

forming part of the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Trust's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice

"Accounting and Reporting by Charities" (SORP 2005) and other applicable accounting standards under the historical cost accounting convention. The Trust is exempt under Financial Reporting Standard No. 1 from the requirement to prepare a cashflow statement.

The Trust's objects are to establish and manage a village hall. The Trustees make the Hall available to individuals and group undertakings at a fair rental rate in order to recover the establishment and administration costs. It is on this basis that the financial statements have been prepared on a going concern basis.

Donations receivable

Donations made to the Trust as gifts or under deeds of covenant are accounted for in the period in which they have been received or become receivable. Donations received as gift aid payments include an element of Gift Aid recovered at the 20% basic rate of tax.

Fixed assets and depreciation

Fixed assets representing the Hall and related fixtures and fittings are recorded at cost. Freehold land which has been donated is recorded at nominal value. Professional fees have been capitalised where appropriate.

In the year ended 31 March 2023 depreciation has been provided as follows:

Freehold buildings	2% on cost
Fixtures and fittings	15% on cost

Investments

Investments are stated at market value as of the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Taxation

The Trust is a registered charity under the Charities Act 1993 and is not assessable to taxation on its activities.

The Crockham Hill Village Hall Trust

Notes (continued)

2 Interest Receivable

	2023	2022
CAF Bank Limited	£504	£12
M&G Charibond	£117	£95
	£620	£107

3 Hall running expenses

	2023	2022
Insurance	£1,411	£1,309
Electricity	£4,708	£4,738
Rates and water rates	£1,007	£253
Cleaning and supplies	£5,168	£4,900
Repairs and maintenance	£20,521	£9,518
Gardening	£4,232	£429
Hall licences	£1,075	£1,423
Website Costs	£1,005	£361
Legal Fees	£3,061	£0
Miscellaneous expenses	£495	£2,128
Hall manager's fees	£4,000	£4,000
Total	£46,683	£29,059

4 Payments to Trustees and connected persons

In the year ended 31 March 2023, £492 in respect of costs incurred on the Trust's behalf during the year were reimbursed to a Trustee (2022 - £695).

The Crockham Hill Village Hall Trust

Notes (continued)

5 Tangible fixed assets

	Freehold Land and Buildings	Fixtures and Fittings	Total
Cost at 1 April 2022	£694,720	£106,564	£801,283
Additions in year	£0	£3,724	£3,724
Disposals in year	£0	(£320)	(£320)
<hr/>			
Cost at 31 March 2023	£694,720	£109,968	£804,687
<hr/>			
Accumulated depreciation			
At 1 April 2022	£264,615	£105,095	£369,709
Charge for the year	£13,894	£1,139	£15,033
Disposals in year	£0	(£144)	(£144)
<hr/>			
Depreciation at 31 March 2023	£278,509	£106,090	£384,598
<hr/>			
Net book values			
At 31 March 2023	£416,211	£3,878	£420,089
<hr/>			
At 31 March 2022	£430,105	£1,469	£431,574
<hr/>			

6 Debtors and prepayments

	2023	2022
Hall hirings receivable	£360	£1,160
Insurance prepaid	£1,492	£1,337
Licences and Subscriptions	£36	£201
Repairs and Maintenance	£192	£179
Electricity	£0	£83
Water	£0	£241
Hall running expenses	£630	£570
Other	£750	£750
<hr/>		
Total	£3,460	£4,521
<hr/>		

The Crockham Hill Village Hall Trust

Notes (continued)

7 Investment

M&G Charibond Fixed Income Fund Accumulation shares.

	2023	2022
Opening market value	£6,274	£6,440
Additions	-	-
Income reinvested	£117	£95
Disposals / withdrawals	-	-
Unrealised Gain / (loss)	(£429)	(£261)
<hr/>		
Closing market value	£5,962	£6,274
<hr/> <hr/>		

8 Deposit

A call deposit account is maintained with CAF Bank Limited, a recognised bank under the Banking Act 1987 and a subsidiary undertaking of the Charities Aid Foundation. The balance outstanding on the account is pooled with other funds in the London money market and earns interest on a daily basis.

9 Creditors

	2023	2022
<i>Amounts falling due within one year</i>		
Prepaid Hall hiring charges	£1,625	£1,085
Electricity	£741	£0
Water rates	£62	£0
Legal Fees	£3,061	£0
Administration Expenses	£234	£0
Repairs and Maintenance	£504	£0
Licences and Subscriptions	£211	£0
Cleaning and supplies	£570	£0
<hr/>		
Total	£7,008	£1,085
<hr/> <hr/>		

10 Restricted funds

	Balance 01-Apr-22	Movement in Resources: Incoming	Outgoing	Transfers from/to General Fund	Balance 31-Mar-23
Car Park Maintenance Fund	£8,917	£2,000	£0	(£7,667)	£3,250
<hr/>					
Total	£8,917	£2,000	£0	(£7,667)	£3,250
<hr/> <hr/>					

A Car Park Maintenance Fund was established for the purposes of maintaining the overflow car park. Contributions were made during the year by the School Charitable Trust (38%), Kent County Council (23%) and the Village Hall Trust (38%).

The Crockham Hill Village Hall Trust

Notes (continued)

11 Other designated funds

	Balance	Movement in Resources:		Balance
	01-Apr-22	Incoming	Outgoing	31-Mar-23
Fixed Asset Fund	£431,574	£3,548	(£15,033)	£420,089
Cyclical maintenance reserve	£20,000	£2,000	£0	£22,000
<hr/>				
Total	£464,402	£5,548	(£15,033)	£442,089
<hr/> <hr/>				

A Fixed Assets Fund has been provided out of the General Fund to recognise the net value of fixed assets which cannot easily be turned into cash to cover operating expenses or to fund an operating deficit. The value of the fund is adjusted each year to reflect additions to fixed assets and depreciation.

A reserve of £22,000 (2022 - £20,000) has been provided out of the General Fund for redecoration and maintenance of the Hall on a cyclical basis. An appropriate adjustment to the reserve is made in each financial year of the Hall's operation and reflected in the respective financial statements.

12 Building expenditure commitments

No building expenditure has been contracted for that has not been provided in these financial statements.

13 Independent examiner

No remuneration is payable to the independent examiner (2022 – nil).

THE CROCKHAM HILL VILLAGE HALL TRUST

England & Wales - Charity number 1044489

Accounts

The Crockham Hill Village Hall Trust
Trustees' report and financial statements

For the year ended 31 March 2022

Registered charity number 1044489

The Crockham Hill Village Hall Trust

Trustees' report and financial statements

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The Crockham Hill Village Hall Trust

The Trustees present their annual report and the financial statements for the year ended 31 March 2022.

Establishment of the Trust

The Trust is a registered charity, no. 1044489, and was constituted by deed on 17 February 1995.

Principal Purpose and Objective

The principal purpose and objective of the Trust is to provide a village hall facility and to make it available for hire by local residents within the immediate area of benefit and for hire generally by the public at large.

Chairman of Trustees Statement

The financial results for the year ended 31st March 2022 are in stark contrast to the preceding year. Hiring income increased by 162% offset by a 53% reduction in grant income and a £7,000 increase in expenditure.

The operating surplus of £11,708 increases our available unrestricted funds to £82,278.

The overflow car park repairs and resurfacing have not taken place due to a number of delays involving planning permissions, without which we could not proceed and thereby missing the timetable of the summer school holidays to carry out the work. As a result temporary repairs were made to keep the surface safe to use but at a cost of £2,000. It is by no means certain that the work will proceed in the 2022 summer holidays. This is due to legal delays which affected the Primary School's Charitable Trust's ability to fund a share of the future repair costs for both car parks and KCC's inability to confirm its share of the overall repair costs. This is because these are not yet known due the paucity of contractors interested in the works and those that are having full order books or offering uncompetitive prices. The project cost will increase as compared to the £48,000 stated in my 2021 statement, probably by as much as £10,000 with a commensurate increase in the proportion of the total to be met by the Trustees.

The Hall is now showing its age. Double glazing is failing, surrounding trees and bushes need major surgery or felling due to ash die back and the interior, especially the toilets, is tired. The good news is that we have the funds to undertake prioritized maintenance and will be doing so over the course of the next year.

Financial Performance and Reserves

The financial performance and movements on the Trust's funds for the year ended 31 March 2022 are set out in the attached statement of financial activities on page [7].

The result in relation to incoming and outgoing resources on the General Fund was a net operating surplus before depreciation of £10,958 [2021 £1,423].

The car park maintenance fund is £8,917, (2021 - £7,917) and the Hall cyclical maintenance fund £20,000, (2021 - £18,000). Both of these funds will be used for their intended purpose during the forthcoming year and will be replenished as far as possible from the General Reserve.

The year end balance on the General Fund was £62,278 (2021 - £53,831).

Independent Examiner

Mrs Marnie Woodward FCMA has kindly consented to continue to act as the independent examiner of the Trust's accounts.

The Crockham Hill Village Hall Trust

Trustees

The Trust's constitution provides for the appointment of a committee of eight Trustees, comprising three elected members and five representative members. The elected members are elected at the annual general meeting of the Trust and the representative members are appointed by each of the five local organisations specified in the Trust's constitution. The management committee may appoint up to three further, co-opted members. The Trustees who held appointment during the year were as follows:

Elected Trustees

Neil Marshall

Representative Trustees

Crockham Hill (C.E.) (Controlled) Primary School	-
Crockham Hill Players Society ('CHIPS')	- Mo Tobin
Crockham Hill W.I.	- Judy Newton
Holy Trinity Parochial Church Council	- June Davies
Westerham Parish Council	- Deborah Coen

Co-opted Trustees

Leah Loughlin
Nick Naismith
Alan Wesley (Chairman)

Officers

Trust Secretary	- Deborah Coen
Trust Treasurer	- Neil Marshall
Hall Manager	- Clive Folkard

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner

Mrs Marnie Woodward FCMA
The Old Forge
Smiths Lane
Crockham Hill
Kent TN8 6RH

Principal address of the Trust

Crockham Hill Village Hall
Church Road
Crockham Hill
Kent TN8 6RP

Alan Wesley

Chairman

20 July 2022

The Crockham Hill Village Hall Trust

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on **20 July 2022** and signed on their behalf by:

Alan Wesley
Chairman

The Crockham Hill Village Hall Trust

Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Crockham Hill Village Hall Trust

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 7 to 13.

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's statements

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Marnie Woodward FCMA
Chartered Management Accountant

The Old Forge
Smiths Lane
Crockham Hill
Edenbridge
Kent TN8 6RH

03 October 2022

The Crockham Hill Village Hall Trust

Statement of Financial Activities for the year ended 31 March 2022

General Fund	Restricted Funds	Designated Funds		Total Funds 2022	Total Funds 2021
		Fixed Assets Fund	Other		

Income and expenditure

	Notes					
Incoming resources						
Donations (gross)		£4,711	£0	£0	£0	£4,711
Hall hirings		£35,199	£0	£0	£0	£35,199
Maintenance Contribution		£0	£750	£0	£0	£750
Fund raising		£0	£0	£0	£0	£0
Interest receivable	2	£107	£0	£0	£0	£107
Total incoming resources		£40,017	£750	£0	£0	£40,767
Resources expended						
Hall running and redecoration expenses	3	£29,059	£0	£0	£0	£29,059
Net operating surplus before depreciation		£10,958	£750	£0	£0	£11,708
Depreciation	5	£0	£0	£14,828	£0	£14,828
Net incoming/outgoing resources before transfers		£10,958	£750	(£14,828)	£0	(£3,120)
Gain / (loss) on investment		(£261)	£0	£0	£0	(£261)
Transfer from General Fund		(£2,250)	£250	£0	£2,000	£0
Net movement in funds		£8,447	£1,000	(£14,828)	£2,000	(£3,381)
Fund balances brought forward at 1 April 2021		£53,831	£7,917	£446,402	£18,000	£526,150
Fund balances carried forward at 31 March 2022		£62,278	£8,917	£431,574	£20,000	£526,150

Notes:

- a) There was no other recognised income or expenditure other than that reflected in the above statement.
- b) The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Balance sheet
as at 31 March 2022

		<u>2022</u>	<u>2021</u>
	Notes		
Fixed assets			
Tangible fixed assets	5	£431,574	£446,402
Current assets			
Debtors and prepayments	6	£4,521	£4,373
Investment	7	£6,274	£6,440
Deposit	8	£75,007	£65,527
Cash at bank		<u>£6,478</u>	<u>£5,608</u>
		£92,280	£81,948
Current liabilities			
Creditors: amounts falling due within one year	9	<u>£1,085</u>	<u>£2,200</u>
Net current assets		£91,195	£79,748
Total net assets		£522,769	£526,150
Funds			
Restricted Funds	10		
- Car park maintenance fund		£8,917	£7,917
Unrestricted			
- General fund		£62,278	£53,831
- Fixed assets fund	11	£431,574	£446,402
- Other designated funds	11	£20,000	£18,000
Balance carried forward		£522,769	£526,150

Approved by the Trustees on **TBC** and signed on their behalf by:

Alan Wesley
Chairman

Neil Marshall
Trustee

The notes on pages 9-13 form part of these financial statements.

The Crockham Hill Village Hall Trust

Notes

forming part of the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Trust's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice

"Accounting and Reporting by Charities" (SORP 2005) and other applicable accounting standards under the historical cost accounting convention. The Trust is exempt under Financial Reporting Standard No. 1 from the requirement to prepare a cashflow statement.

The Trust's objects are to establish and manage a village hall. The Trustees make the Hall available to individuals and group undertakings at a fair rental rate in order to recover the establishment and administration costs. It is on this basis that the financial statements have been prepared on a going concern basis.

Donations receivable

Donations made to the Trust as gifts or under deeds of covenant are accounted for in the period in which they have been received or become receivable. Donations received as gift aid payments include an element of Gift Aid recovered at the 20% basic rate of tax.

Fixed assets and depreciation

Fixed assets representing the Hall and related fixtures and fittings are recorded at cost. Freehold land which has been donated is recorded at nominal value. Professional fees have been capitalised where appropriate.

In the year ended 31 March 2022 depreciation has been provided as follows:

Freehold buildings	2% on cost
Fixtures and fittings	15% on cost

Investments

Investments are stated at market value as of the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Taxation

The Trust is a registered charity under the Charities Act 1993 and is not assessable to taxation on its activities.

The Crockham Hill Village Hall Trust

Notes (continued)

2 Interest Receivable

	2022	2021
CAF Bank Limited	£12	£32
M&G Charibond	£95	£136
	£107	£168

3 Hall running expenses

	2022	2021
Insurance	£1,309	£1,678
Electricity	£4,738	£2,200
Rates and water rates	£253	£812
Cleaning and supplies	£4,900	£3,086
Repairs and maintenance	£9,518	£8,760
Gardening	£429	£780
Hall licences	£1,423	£570
Website Costs	£361	£397
Miscellaneous expenses	£2,128	£69
Hall manager's fees	£4,000	£3,808
Total	£29,059	£22,160

4 Payments to Trustees and connected persons

In the year ended 31 March 2022, £695 in respect of costs incurred on the Trust's behalf during the year were reimbursed to a Trustee (2021 - £158).

The Crockham Hill Village Hall Trust

Notes (continued)

5 Tangible fixed assets

	Freehold Land and Buildings	Fixtures and Fittings	Total
Cost at 1 April 2021	£694,720	£106,564	£801,284
Additions in year	£0	£0	£0
Disposals in year	£0	£0	£0
	<hr/>	<hr/>	<hr/>
Cost at 31 March 2022	£694,720	£106,564	£801,284
	<hr/>	<hr/>	<hr/>
Accumulated depreciation			
At 1 April 2021	£250,721	£104,161	£354,882
Charge for the year	£13,894	£934	£14,828
Disposals in year	£0	£0	£0
	<hr/>	<hr/>	<hr/>
Depreciation at 31 March 2022	£264,615	£105,095	£369,710
	<hr/>	<hr/>	<hr/>
Net book values			
At 31 March 2022	£430,105	£1,469	£431,574
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	£443,999	£2,403	£446,402
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Debtors and prepayments

	2022	2021
Hall hirings receivable	£1,160	£2,427
Insurance prepaid	£1,337	£1,264
Licenses and Subscriptions	£201	£14
Repairs and Maintenance	£179	£206
Electricity	£83	£0
Water	£241	£17
Hall running expenses	£570	£444
Other	£750	£0
	<hr/>	<hr/>
Total	£4,521	£4,373
	<hr/> <hr/>	<hr/> <hr/>

The Crockham Hill Village Hall Trust

Notes (continued)

7 Investment

M&G Charibond Fixed Income Fund Accumulation shares.

	2022	2021
Opening market value	£6,440	£6,272
Additions	-	-
Income reinvested	£95	£136
Disposals / withdrawals	-	-
Unrealised Gain / (loss)	(£261)	£32
Closing market value	£6,274	£6,440

8 Deposit

A call deposit account is maintained with CAF Bank Limited, a recognised bank under the Banking Act 1987 and a subsidiary undertaking of the Charities Aid Foundation. The balance outstanding on the account is pooled with other funds in the London money market and earns interest on a daily basis.

9 Creditors

	2022	2021
<i>Amounts falling due within one year</i>		
Prepaid Hall hiring charges	£1,085	£580
Electricity	£0	£231
Water rates	£0	£74
Hall Manager's Fees	£0	£1,000
Cleaning and supplies	£0	£315
Total	£1,085	£2,200

10 Restricted funds

	Balance 01-Apr-21	Movement in Resources: Incoming	Outgoing	Transfers from/to General Fund	Balance 31-Mar-22
Car Park Maintenance Fund	£7,917	£750	£0	£250	£8,917
Total	£7,917	£750	£0	£250	£8,917

A Car Park Maintenance Fund was established for the purposes of maintaining the overflow car park. Contributions were made during the year by Crockham Hill Primary School (75%) and the Village Hall Trust (25%).

The Crockham Hill Village Hall Trust

Notes (continued)

11 Other designated funds

	Balance	Movement in Resources:		Balance
	01-Apr-21	Incoming	Outgoing	31-Mar-22
Fixed Asset Fund	£446,402	£0	(£14,828)	£431,574
Cyclical maintenance reserve	£18,000	£2,000	£0	£20,000
Total	£464,402	£2,000	(£14,828)	£451,574

A Fixed Assets Fund has been provided out of the General Fund to recognise the net value of fixed assets which cannot easily be turned into cash to cover operating expenses or to fund an operating deficit. The value of the fund is adjusted each year to reflect additions to fixed assets and depreciation.

A reserve of £20,000 (2021 - £18,000) has been provided out of the General Fund for redecoration and maintenance of the Hall on a cyclical basis. An appropriate adjustment to the reserve is made in each financial year of the Hall's operation and reflected in the respective financial statements.

12 Building expenditure commitments

No building expenditure has been contracted for that has not been provided in these financial statements.

13 Independent examiner

No remuneration is payable to the independent examiner (2021 – nil).