

Co. No: 3650458  
Charity No: 1075403

EAST PECKHAM VILLAGE HALL  
(a company limited by guarantee)

DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
for the year ended  
31st OCTOBER 2022

**EAST PECKHAM VILLAGE HALL**  
**OFFICERS AND COMPANY INFORMATION**

Directors and Trustees	T A Beattie J M Brodie C J Catt D N Kennard E A Pries T Roper R C D Whiteside
Secretary	D N Kennard FCA
Honorary Treasurer	D N Kennard FCA
Registered Office	16 Crown Acres East Peckham Tonbridge Kent TN12 5NB

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors of the company for the purposes of company law are also the trustees in the company's capacity as a charitable company.

Company law requires the directors to prepare financial accounts for each financial period. Under section 395 of the Companies Act 2006 the directors have prepared these financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under section 393 of the Companies Act 2006, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- apply the going concern basis unless it is inappropriate to presume that the company will continue in business;

The directors are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act 2006 and, as a charitable company, in accordance with the Charities Act 2011, that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charity SORP and other regulations.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EAST PECKHAM VILLAGE HALL****DIRECTORS' REPORT****for the year ended 31st OCTOBER 2022**

The directors present their annual report and the financial statements of East Peckham Village Hall ("the company") for the year ended 31st October 2022 ("the year"). A Statement of Directors' Responsibilities in respect of the financial statements and the basis of their preparation is set out on page 1 and the directors confirm that they have met their duties set out in that Statement.

**OBJECTIVES AND ACTIVITIES**

The principal objective and activity of the company is to manage the affairs of the village hall in East Peckham for the benefit of the public and various local community clubs and associations. The directors regard the company as a Public Benefit Entity as defined by FRS 102 and consider that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**ACHIEVEMENTS AND PERFORMANCE**

The results for the year appear in the Statement of Comprehensive Income on page 3.

**FINANCIAL REVIEW**

In the year to 31st October 2022 the company reported an excess of expenditure over income of £191 compared to a net surplus of £14,786 in 2021. During the year the company commissioned a refurbishment of the toilet facilities at a cost of £15,683, partly funded by a grant from Kent County Council. A significant enhancement to the premises was the installation of new doors and windows. The final cost was £34,056 of which £17,930 was spent in the year to 31st October 2022 with the balance being incurred at the beginning of the following financial year. This project was part financed by Kent County Council. It is the policy of the directors to restrict the use of its accumulated reserves to the maintenance and improvement of the village hall. No such expenditure will take place unless the directors are satisfied that the company has sufficient reserves to meet its ongoing commitments including administrative expenses.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a private limited company, limited by guarantee from its members. Each member undertakes to contribute to the liabilities of the company in the event of it being wound up. The amount of this contribution shall not exceed £10. The company is a charitable company and is registered as a charity by The Charity Commission for England and Wales. The directors are the trustees of the charity.

Decisions regarding the strategy and future development of the village hall are made by the directors at meetings which take place on a regular basis. As part of this process the directors give due consideration to the major risks facing the company and review the systems and procedures in place to manage such risks. New directors are appointed from time to time as and when a need is identified or due to resignation or retirement.

**REGISTRATION AND ADMINISTRATIVE DETAILS**

The company is registered at Companies House (Company number 03650458). The company is registered as a charity by the Charity Commission (Charity number 1075403). The registered office is at 16 Crown Acres, East Peckham, Tonbridge, Kent, TN12 5HB.

**DIRECTORS**

The following persons served as directors during the year:

F Crawford - resigned 31st December 2022  
 T A Beattie  
 J M Brodie - appointed 15th December 2022  
 C J Catt - appointed 9th December 2021  
 C M Hough - resigned 4th March 2022  
 A L Hudd - resigned 30th March 2022  
 D N Kennard  
 E A Pries - appointed 15th December 2022  
 T Roper  
 R C D Whiteside

**AUDIT**

In accordance with Section 477(2) of the Companies Act 2006 the company is not required to have its accounts audited.

Approved by the Board of Directors and signed on behalf  
 of the Board

D N KENNARD  
 Secretary

3rd February 2023

**EAST BECKHAM VILLAGE HALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 31st OCTOBER 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		£	£
Turnover			
Hire of hall and related income		29,357	13,401
Grants and donations		10,118	18,193
Fund raising income		2,640	2,580
Other income		0	6,123
Total turnover		<u>42,115</u>	<u>40,297</u>
Administrative expenses	3	(40,986)	(24,221)
Fund raising costs		(1,320)	(1,290)
Net (shortfall)/surplus before interest		<u>(191)</u>	<u>14,786</u>
Interest receivable		24	3
Transfer from capital account	1(d)	5,240	5,240
Depreciation	1(c)	(6,395)	(6,486)
Loss on disposal of fixed assets	4	(6,385)	0
(Deficit)/surplus for the year		<u>(7,707)</u>	<u>13,543</u>

**STATEMENT OF CHANGES IN RESTRICTED FUND OF INCOME**

Accumulated income fund brought forward	51,533	37,990
(Deficit)/surplus for the year	(7,707)	13,543
Accumulated income fund carried forward	<u>43,826</u>	<u>51,533</u>

**STATEMENT OF CHANGES IN RESTRICTED FUND OF CAPITAL**

In accordance with the accounting policy set out in note 1(d), funding received as a contribution to the cost of construction of the village hall is held as a restricted fund of capital and released to income over the anticipated life of the village hall. The balance on capital account comprises:

Grants and lottery funding brought forward	148,462	153,702
Transfer to income and expenditure account	(5,240)	(5,240)
Grants and lottery funding carried forward	<u>143,222</u>	<u>148,462</u>

The notes on pages 5 and 6 form part of these financial statements. There was no other income in either year.

EAST PECKHAM VILLAGE HALL  
BALANCE SHEET & STATEMENT OF FINANCIAL POSITION  
31st OCTOBER 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	<u>160,173</u>	<u>162,994</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	2,116	2,310
Cash at bank - current and deposit accounts		28,129	39,353
		<u>30,245</u>	<u>41,663</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<u>(3,370)</u>	<u>(4,662)</u>
<b>NET CURRENT ASSETS</b>		<u>26,875</u>	<u>37,001</u>
<b>NET ASSETS</b>		<u><u>187,048</u></u>	<u><u>199,995</u></u>
<b>INCOME ACCOUNT - RESTRICTED FUNDS</b>		43,826	51,533
<b>CAPITAL ACCOUNT - RESTRICTED FUNDS</b>	1(d)	143,222	148,462
		<u><u>187,048</u></u>	<u><u>199,995</u></u>

The directors consider that for the year ended 31<sup>st</sup> October 2022 the company is entitled to exemption from audit under section 477(2) of the Companies Act 2006 ("the Act") and the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of Section 386 and 393 of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 3rd February 2023.

T ROPER  
Director

The notes on pages 5 and 6 form part of these financial statements.

**EAST PECKHAM VILLAGE HALL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st OCTOBER 2022**

**1. ACCOUNTING POLICIES**

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, Section 396 of the Companies Act 2006, the Charities Act 2011 and the publication "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)" ("the Charity SORP").

(b) Turnover

Turnover is accounted for on a receivable basis and comprises income from hire charges, fund raising and other sources.

(c) Tangible fixed assets

Tangible fixed assets are stated at historical cost less depreciation and provision for impairment.

Depreciation is charged so as to allocate the cost of assets less their residual value over their anticipated useful economic lives using the straight line method. Assets are assumed to have the following useful lives:

Buildings	50 years
Fixtures & fittings	10 years
Staging & lighting	10 years
Car park	10 years

The assets' useful lives, residual values and depreciation methods are reviewed and adjusted prospectively if appropriate.

(d) Grants and lottery funding

Grants and lottery funding received as a contribution to expenditure in relation to the construction of the village hall is treated as a restricted fund of capital and released to income over the anticipated useful life of the building. Grants received as a contribution to the cost of other assets are offset against the cost of those assets.

(e) Debtors and creditors

Short term debtors and creditors are measured at their transaction price.

(f) Taxation

The company is a charitable company for tax purposes and is therefore exempt from taxation on its charitable activities.

**2. EMPLOYEES AND DIRECTORS' REMUNERATION**

The company has no employees. Neither the directors, nor any person connected with them, received any remuneration from the company.

**EAST BECKHAM VILLAGE HALL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st OCTOBER 2022**

	2022	2021
	£	£
<b>3. ADMINISTRATIVE EXPENSES</b>		
Administrative expenses comprise:		
Caretaking, cleaning and gardening services	6,442	4,932
Services of booking clerk	3,260	2,040
Property insurance	1,273	1,166
Utilities	5,626	2,168
Repairs and maintenance	17,990	8,872
Consumable supplies	1,052	731
Security contractors	270	264
Refuse collection	3,132	2,330
Non-domestic rates	358	183
Licences	493	498
Bank charges	128	0
Other expenditure	962	1,037
	<u>40,986</u>	<u>24,221</u>

Repairs and maintenance includes the refurbishment of the toilets at a cost of £15,683.

	Staging, Building fixtures & & car park fittings		TOTAL 2022	TOTAL 2021
	£	£	£	£
<b>4. TANGIBLE FIXED ASSETS</b>				
<b>COST</b>				
Brought forward	289,214	44,776	333,990	333,990
Additions	17,930	593	18,523	0
Disposals	(11,267)	(606)	(11,873)	0
Grants received	(8,564)	0	(8,564)	0
	<u>287,313</u>	<u>44,763</u>	<u>332,076</u>	<u>333,990</u>
<b>DEPRECIATION</b>				
Brought forward	128,445	42,551	170,996	164,510
Disposals	(4,882)	(606)	(5,488)	0
Charge for the year	5,718	677	6,395	6,486
	<u>129,281</u>	<u>42,622</u>	<u>171,903</u>	<u>170,996</u>
Book value 31 October	<u>158,032</u>	<u>2,141</u>	<u>160,173</u>	<u>162,994</u>

Additions to the building during the year relate to the installation of new external windows and doors for which a local authority grant was received. At 31st October 2022 only half of the work had been completed and the balance was carried out in the first week of the following financial year. The disposal of the old windows and doors produced a loss of £6,385. The village hall is constructed on land in respect of which the company has a 125 year lease from the Diocese of Rochester.

	2022	2021
	£	£
<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Hire charges receivable and other debtors	<u>2,116</u>	<u>2,310</u>
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Hirers' deposits	750	1,150
Accruals and deferred income	2,620	3,512
	<u>3,370</u>	<u>4,662</u>
<b>7. MEMBERS' GUARANTEES</b>		

The company is limited by guarantees from its members. Each member undertakes to contribute to the liabilities of the company in the event of its being wound up. The amount of this contribution shall not exceed £10.

EAST PECKHAM VILLAGE HALL  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST PECKHAM VILLAGE HALL

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> October 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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 as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M W FERGUSON ACA (retired)

Dewchurch, 32 Church Lane, East Peckham, Tonbridge, TN12 5JH

2023



Co. No: 3650458  
Charity No: 1075403

EAST PECKHAM VILLAGE HALL  
(a company limited by guarantee)

DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
for the year ended  
31st OCTOBER 2022

**EAST PECKHAM VILLAGE HALL**  
**OFFICERS AND COMPANY INFORMATION**

Directors and Trustees	T A Beattie J M Brodie C J Catt D N Kennard E A Pries T Roper R C D Whiteside
Secretary	D N Kennard FCA
Honorary Treasurer	D N Kennard FCA
Registered Office	16 Crown Acres East Peckham Tonbridge Kent TN12 5NB

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors of the company for the purposes of company law are also the trustees in the company's capacity as a charitable company.

Company law requires the directors to prepare financial accounts for each financial period. Under section 395 of the Companies Act 2006 the directors have prepared these financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under section 393 of the Companies Act 2006, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- apply the going concern basis unless it is inappropriate to presume that the company will continue in business;

The directors are responsible for keeping proper accounting records in accordance with section 386 of the Companies Act 2006 and, as a charitable company, in accordance with the Charities Act 2011, that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charity SORP and other regulations.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EAST PECKHAM VILLAGE HALL****DIRECTORS' REPORT****for the year ended 31st OCTOBER 2022**

The directors present their annual report and the financial statements of East Peckham Village Hall ("the company") for the year ended 31st October 2022 ("the year"). A Statement of Directors' Responsibilities in respect of the financial statements and the basis of their preparation is set out on page 1 and the directors confirm that they have met their duties set out in that Statement.

**OBJECTIVES AND ACTIVITIES**

The principal objective and activity of the company is to manage the affairs of the village hall in East Peckham for the benefit of the public and various local community clubs and associations. The directors regard the company as a Public Benefit Entity as defined by FRS 102 and consider that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**ACHIEVEMENTS AND PERFORMANCE**

The results for the year appear in the Statement of Comprehensive Income on page 3.

**FINANCIAL REVIEW**

In the year to 31st October 2022 the company reported an excess of expenditure over income of £191 compared to a net surplus of £14,786 in 2021. During the year the company commissioned a refurbishment of the toilet facilities at a cost of £15,683, partly funded by a grant from Kent County Council. A significant enhancement to the premises was the installation of new doors and windows. The final cost was £34,056 of which £17,930 was spent in the year to 31st October 2022 with the balance being incurred at the beginning of the following financial year. This project was part financed by Kent County Council. It is the policy of the directors to restrict the use of its accumulated reserves to the maintenance and improvement of the village hall. No such expenditure will take place unless the directors are satisfied that the company has sufficient reserves to meet its ongoing commitments including administrative expenses.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a private limited company, limited by guarantee from its members. Each member undertakes to contribute to the liabilities of the company in the event of it being wound up. The amount of this contribution shall not exceed £10. The company is a charitable company and is registered as a charity by The Charity Commission for England and Wales. The directors are the trustees of the charity.

Decisions regarding the strategy and future development of the village hall are made by the directors at meetings which take place on a regular basis. As part of this process the directors give due consideration to the major risks facing the company and review the systems and procedures in place to manage such risks. New directors are appointed from time to time as and when a need is identified or due to resignation or retirement.

**REGISTRATION AND ADMINISTRATIVE DETAILS**

The company is registered at Companies House (Company number 03650458). The company is registered as a charity by the Charity Commission (Charity number 1075403). The registered office is at 16 Crown Acres, East Peckham, Tonbridge, Kent, TN12 5HB.

**DIRECTORS**

The following persons served as directors during the year:

F Crawford - resigned 31st December 2022  
 T A Beattie  
 J M Brodie - appointed 15th December 2022  
 C J Catt - appointed 9th December 2021  
 C M Hough - resigned 4th March 2022  
 A L Hudd - resigned 30th March 2022  
 D N Kennard  
 E A Pries - appointed 15th December 2022  
 T Roper  
 R C D Whiteside

**AUDIT**

In accordance with Section 477(2) of the Companies Act 2006 the company is not required to have its accounts audited.

Approved by the Board of Directors and signed on behalf  
 of the Board

D N KENNARD  
 Secretary

3rd February 2023

**EAST BECKHAM VILLAGE HALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 31st OCTOBER 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		£	£
Turnover			
Hire of hall and related income		29,357	13,401
Grants and donations		10,118	18,193
Fund raising income		2,640	2,580
Other income		0	6,123
Total turnover		<u>42,115</u>	<u>40,297</u>
Administrative expenses	3	(40,986)	(24,221)
Fund raising costs		(1,320)	(1,290)
Net (shortfall)/surplus before interest		<u>(191)</u>	<u>14,786</u>
Interest receivable		24	3
Transfer from capital account	1(d)	5,240	5,240
Depreciation	1(c)	(6,395)	(6,486)
Loss on disposal of fixed assets	4	(6,385)	0
(Deficit)/surplus for the year		<u>(7,707)</u>	<u>13,543</u>

**STATEMENT OF CHANGES IN RESTRICTED FUND OF INCOME**

Accumulated income fund brought forward	51,533	37,990
(Deficit)/surplus for the year	(7,707)	13,543
Accumulated income fund carried forward	<u>43,826</u>	<u>51,533</u>

**STATEMENT OF CHANGES IN RESTRICTED FUND OF CAPITAL**

In accordance with the accounting policy set out in note 1(d), funding received as a contribution to the cost of construction of the village hall is held as a restricted fund of capital and released to income over the anticipated life of the village hall. The balance on capital account comprises:

Grants and lottery funding brought forward	148,462	153,702
Transfer to income and expenditure account	(5,240)	(5,240)
Grants and lottery funding carried forward	<u>143,222</u>	<u>148,462</u>

The notes on pages 5 and 6 form part of these financial statements. There was no other income in either year.

**EAST PECKHAM VILLAGE HALL**  
**BALANCE SHEET & STATEMENT OF FINANCIAL POSITION**  
**31st OCTOBER 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	<u>160,173</u>	<u>162,994</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	2,116	2,310
Cash at bank - current and deposit accounts		28,129	39,353
		<u>30,245</u>	<u>41,663</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		(3,370)	(4,662)
<b>NET CURRENT ASSETS</b>		<u>26,875</u>	<u>37,001</u>
<b>NET ASSETS</b>		<u><u>187,048</u></u>	<u><u>199,995</u></u>
<b>INCOME ACCOUNT - RESTRICTED FUNDS</b>		43,826	51,533
<b>CAPITAL ACCOUNT - RESTRICTED FUNDS</b>	1(d)	143,222	148,462
		<u><u>187,048</u></u>	<u><u>199,995</u></u>

The directors consider that for the year ended 31<sup>st</sup> October 2022 the company is entitled to exemption from audit under section 477(2) of the Companies Act 2006 ("the Act") and the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of Section 386 and 393 of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 3rd February 2023.

T ROPER  
Director

The notes on pages 5 and 6 form part of these financial statements.

**EAST PECKHAM VILLAGE HALL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st OCTOBER 2022**

**1. ACCOUNTING POLICIES**

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, Section 396 of the Companies Act 2006, the Charities Act 2011 and the publication "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)" ("the Charity SORP").

(b) Turnover

Turnover is accounted for on a receivable basis and comprises income from hire charges, fund raising and other sources.

(c) Tangible fixed assets

Tangible fixed assets are stated at historical cost less depreciation and provision for impairment.

Depreciation is charged so as to allocate the cost of assets less their residual value over their anticipated useful economic lives using the straight line method. Assets are assumed to have the following useful lives:

Buildings	50 years
Fixtures & fittings	10 years
Staging & lighting	10 years
Car park	10 years

The assets' useful lives, residual values and depreciation methods are reviewed and adjusted prospectively if appropriate.

(d) Grants and lottery funding

Grants and lottery funding received as a contribution to expenditure in relation to the construction of the village hall is treated as a restricted fund of capital and released to income over the anticipated useful life of the building. Grants received as a contribution to the cost of other assets are offset against the cost of those assets.

(e) Debtors and creditors

Short term debtors and creditors are measured at their transaction price.

(f) Taxation

The company is a charitable company for tax purposes and is therefore exempt from taxation on its charitable activities.

**2. EMPLOYEES AND DIRECTORS' REMUNERATION**

The company has no employees. Neither the directors, nor any person connected with them, received any remuneration from the company.

**EAST BECKHAM VILLAGE HALL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st OCTOBER 2022**

	2022	2021
	£	£
<b>3. ADMINISTRATIVE EXPENSES</b>		
Administrative expenses comprise:		
Caretaking, cleaning and gardening services	6,442	4,932
Services of booking clerk	3,260	2,040
Property insurance	1,273	1,166
Utilities	5,626	2,168
Repairs and maintenance	17,990	8,872
Consumable supplies	1,052	731
Security contractors	270	264
Refuse collection	3,132	2,330
Non-domestic rates	358	183
Licences	493	498
Bank charges	128	0
Other expenditure	962	1,037
	<u>40,986</u>	<u>24,221</u>

Repairs and maintenance includes the refurbishment of the toilets at a cost of £15,683.

	Staging, Building fixtures & & car park fittings		TOTAL 2022	TOTAL 2021
	£	£	£	£
<b>4. TANGIBLE FIXED ASSETS</b>				
<b>COST</b>				
Brought forward	289,214	44,776	333,990	333,990
Additions	17,930	593	18,523	0
Disposals	(11,267)	(606)	(11,873)	0
Grants received	(8,564)	0	(8,564)	0
	<u>287,313</u>	<u>44,763</u>	<u>332,076</u>	<u>333,990</u>
<b>DEPRECIATION</b>				
Brought forward	128,445	42,551	170,996	164,510
Disposals	(4,882)	(606)	(5,488)	0
Charge for the year	5,718	677	6,395	6,486
	<u>129,281</u>	<u>42,622</u>	<u>171,903</u>	<u>170,996</u>
Book value 31 October	<u>158,032</u>	<u>2,141</u>	<u>160,173</u>	<u>162,994</u>

Additions to the building during the year relate to the installation of new external windows and doors for which a local authority grant was received. At 31st October 2022 only half of the work had been completed and the balance was carried out in the first week of the following financial year. The disposal of the old windows and doors produced a loss of £6,385. The village hall is constructed on land in respect of which the company has a 125 year lease from the Diocese of Rochester.

	2022	2021
	£	£
<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Hire charges receivable and other debtors	<u>2,116</u>	<u>2,310</u>
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Hirers' deposits	750	1,150
Accruals and deferred income	2,620	3,512
	<u>3,370</u>	<u>4,662</u>
<b>7. MEMBERS' GUARANTEES</b>		

The company is limited by guarantees from its members. Each member undertakes to contribute to the liabilities of the company in the event of its being wound up. The amount of this contribution shall not exceed £10.

EAST PECKHAM VILLAGE HALL  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST PECKHAM VILLAGE HALL

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> October 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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 as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M W FERGUSON ACA (retired)

Dewchurch, 32 Church Lane, East Peckham, Tonbridge, TN12 5JH

2023



EAST PECKHAM VILLAGE HALL  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST PECKHAM VILLAGE HALL

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**M W FERGUSON ACA (retired)**

Dewchurch, 32 Church Lane, East Peckham, Tonbridge, TN12 5JH

8th February 2023