

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Chartham Village Hall Management
Committee

A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

**Chartham Village Hall Management
Committee**

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for the Year Ended 31 March 2023**

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**Chartham Village Hall Management
Committee**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's activities during the year in line with its governing documents were:

For income to be applied for the purposes of a village hall for the use of the inhabitants of the parish of Charisma, without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of property for meetings, lectures and classes of other forms of recreation and leisure, in the interests of social welfare and with the object of improving the conditions of life for the said inhabitants.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity, and have deemed no change is required.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

The charity intended to continue operating towards the aims and objectives stated above, in line with those set out in the charity governing documents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1113522

Principal address

21 St Dunstons Street
Chartham
Canterbury
Kent
CT2 8BH

Trustees

S Dungay Trustee
C Sims Trustee
C Manning Trustee
S K Dixit Trustee (appointed 4.12.22) (resigned 1.5.24)
R Baines (appointed 5.12.22) (resigned 1.5.24)

Independent Examiner

Oshika Nakuluwa Gamage (ACCA)
A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

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Chartham Village Hall Management
Committee

Report of the Trustees
for the Year Ended 31 March 2023

Approved by order of the board of trustees on 13-1-25 and signed on its behalf by:

C Manning
C Manning - Trustee

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**Independent Examiner's Report to the Trustees of
Chartham Village Hall Management
Committee**

Independent examiner's report to the trustees of Chartham Village Hall Management Committee

I report to the charity trustees on my examination of the accounts of Chartham Village Hall Management Committee (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Oshika Nakuluwa Gamage (ACCA)

A.K & Co (Accountancy Services) Ltd
19 Victoria Terrace
Hove
East Sussex
BN3 2WB

23 December 2024

continued...

**Chartham Village Hall Management
Committee**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		53,470	46,372
EXPENDITURE ON			
Charitable activities			
Direct costs		30,461	17,169
Administrative expenses		13,418	20,157
Total		43,879	37,326
NET INCOME		9,591	9,046
RECONCILIATION OF FUNDS			
Total funds brought forward		31,038	21,992
TOTAL FUNDS CARRIED FORWARD		40,629	31,038

The notes form part of these financial statements


continued...

Chartham Village Hall Management
Committee

Balance Sheet
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	4	2,324	2,905
CURRENT ASSETS			
Debtors	5	942	-
Cash at bank		38,163	28,133
		<u>39,105</u>	<u>28,133</u>
CREDITORS			
Amounts falling due within one year	6	(800)	-
		<u>38,305</u>	<u>28,133</u>
NET CURRENT ASSETS			
		<u>38,305</u>	<u>28,133</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,629	31,038
NET ASSETS		<u>40,629</u>	<u>31,038</u>
FUNDS	7		
Unrestricted funds		40,629	31,038
TOTAL FUNDS		<u>40,629</u>	<u>31,038</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


C Manning - Trustee

The notes form part of these financial statements

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**Chartham Village Hall Management
Committee**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

Chartham Village Hall Management
Committee

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,372
EXPENDITURE ON	
Charitable activities	
Direct costs	17,169
Administrative expenses	20,157
Total	37,326
NET INCOME	9,046
RECONCILIATION OF FUNDS	
Total funds brought forward	21,992
TOTAL FUNDS CARRIED FORWARD	31,038
4. TANGIBLE FIXED ASSETS	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	3,631
DEPRECIATION	
At 1 April 2022	726
Charge for year	581
At 31 March 2023	1,307
NET BOOK VALUE	
At 31 March 2023	2,324
At 31 March 2022	2,905

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Chartham Village Hall Management
Committee

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Prepayments		942	-
		<u> </u>	<u> </u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Other creditors		800	-
		<u> </u>	<u> </u>
7. MOVEMENT IN FUNDS			
	At 1.4.22	Net	At
	£	movement	31.3.23
		in funds	£
		£	
Unrestricted funds			
General fund	31,038	9,591	40,629
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,038</u>	<u>9,591</u>	<u>40,629</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,470	(43,879)	9,591
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,470</u>	<u>(43,879)</u>	<u>9,591</u>

Comparatives for movement in funds

	At 1.4.21	Net	At
	£	movement	31.3.22
		in funds	£
		£	
Unrestricted funds			
General fund	21,992	9,046	31,038
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,992</u>	<u>9,046</u>	<u>31,038</u>

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**Chartham Village Hall Management
Committee**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,372	(37,326)	9,046
TOTAL FUNDS	<u>46,372</u>	<u>(37,326)</u>	<u>9,046</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	21,992	18,637	40,629
TOTAL FUNDS	<u>21,992</u>	<u>18,637</u>	<u>40,629</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,842	(81,205)	18,637
TOTAL FUNDS	<u>99,842</u>	<u>(81,205)</u>	<u>18,637</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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**Chartham Village Hall Management
Committee**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations Received	53,470	46,372
Total incoming resources	53,470	46,372
EXPENDITURE		
Charitable activities		
Insurance	1,409	1,832
Light and heat	9,355	9,620
Telephone	1,207	850
Postage and stationery	5	5
Deposit returned	6,358	4,485
Cleaning and waste	13,188	6,329
Hall maintenance	10,915	12,684
Subscriptions	61	530
Accountancy	800	265
Fixtures and fittings	581	726
	43,879	37,326
Total resources expended	43,879	37,326
Net income	9,591	9,046

This page does not form part of the statutory financial statements

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