



# PETHAM VILLAGE HALL

A charitable incorporated organisation

## Report and Financial Statements For the year ended 31 March 2023

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### Legal and administrative information

Charity name: Petham Village Hall

Charity registration number: 1163331

Place of establishment: Church Lane  
Petham  
Canterbury  
CT4 5RD

HMRC charities reference: ZD17748

HMRC UTR: 82779 12185

### Management Committee:

Mrs L Spratt	Chair
Mrs C Coleman	Vice-chair
Mr P Coombs	Treasurer
Mrs S Acaster	
Mr M Kingsland	
Mr S Collins	
Mrs M Moys	
Mrs G Miller	
Mrs E Walker	(appointed 11 <sup>th</sup> July 2022)

## Report of the Management Committee

The Hall's aim is to operate and promote the village hall for the benefit of the inhabitants of the Parish of Petham and the wider public by way of hiring space in the premises to individuals, activity groups and businesses for the purposes of educational, artistic, cultural, social gatherings, and exercise or other leisure time pursuits for the benefit of the individuals taking part. To help in furthering this aim, Petham Parish Council organised a street party at the hall on the occasion of Queen Elizabeth's Platinum Jubilee, in respect of which it made a grant to the Hall of £100, and in March 2022 the Council prepared a programme of social events and film nights to be held in the hall in 2023 commencing from 4<sup>th</sup> April.

Although the regular income from the use of the hall by Petham Village Nursery Limited was not replaced after the company ceased trading in February 2022, the previous regular social and cultural groups returned to their pre-Covid frequency of hiring the hall, and two new activity leaders running classes in Kung-Fu and Pilates commenced to hire the hall. Moreover, the number of one-off hirings by local residents for wedding receptions, birthday parties and other celebrations increased significantly giving a 143% increase in related fees from £3,952 in 2021/22, to £9,590 in 2022/23. This was partly due to weekday slots becoming available that were previously occupied by the nursery company, and also the setting up a new website for the hall ([www.pethamvillagehall.com](http://www.pethamvillagehall.com)) together with an online booking system ([www.hallbookingonline.com/petham](http://www.hallbookingonline.com/petham)).

The activity of the letting the hall generated income of £18,541, but the associated expenditure of £20,031 resulted in an operating deficit of £1,490. This expenditure included electricity at a cost of £4,061 in respect of which the average cost rose by 67.5% to 30.96p per kWh compared to 18.48p per kWh in 2021/22. However, the usage of electricity fell to 13,117 kWh as a result of the absence of the nursery company, thereby keeping the overall cost to broadly the same as in 2021/22. Consequently, the Hall did not receive any government funding towards its electricity costs. Also, the expenditure included repair and maintenance costs of £5,946 in which there were three exceptional items of:

- (i) £1,638 on updating the fire alarm control panel, smoke detectors and call points;
- (ii) £674 on replacing the fire door closing actuators on the principal entrance doors to the large hall;
- (iii) £1,646 on replacing the sanitary wear in the men's toilets.

The final year-end income/expenditure deficit was £6,405 after depreciation totalling £4,915 on fixtures, fittings and equipment had been added to the £1,490 operating deficit. However, as depreciation does not involve any cash expenditure, the Hall's accessible liquid assets only fell by £1,156 from £68,246 at 31/03/2022, to £67,090 at 31/03/2023.

During the year, the nursery company's debt of £1,200 from 2021/22 remained in the debtors and provision-for-bad-debts accounts pending any possible distribution received from the liquidation of the nursery company. At the year-end, confirmation was obtained from the liquidator that no distribution of any kind would be received by the Hall so the £1,200 debt was written out of the accounts.

The Hall was registered with the charities section of HM Revenue & Customs for taxation and gift aid purposes, and a corporation tax return was submitted for the year ended 31 March 2022.

The total income of £18,541 was insufficient to require the financial statements to be audited, and was also below the threshold of £25,000 above which the accounts would have required an independent examination.

Peter Coombs  
Treasurer

Linda Spratt  
Chair

**Income and Expenditure Account  
for the Year Ended 31 March 2023**

	<b>31.03.23</b>		<b>31.03.22</b>	
	£		£	
<b>Income</b>				
Regular hire fees	5,400		14,236	
Weekend hire fees	9,590		3,952	
Donations	961		55	
Grants	1,000		10,667	
Event income	<u>185</u>		<u>695</u>	
		17,136		29,605
<b>Other income</b>				
Sundry receipts	634		743	
Deposit & Building Society interest	<u>771</u>		<u>494</u>	
		<u>1,405</u>		<u>1,237</u>
<b>Expenditure</b>		18,541		30,842
Accountancy	-		1,826	
Bad debts	-		1,200	
Cleaning	4,050		1,806	
Display	-		55	
Electricity	4,062		3,921	
Gardening	565		700	
Insurance	1,650		1,716	
Interest payable	-		64	
Licenses	515		287	
Phone & internet	496		575	
Event expenses	238		247	
Repairs & Maintenance	5,946		3,027	
Security	-		212	
Stationery	-		5	
Sundry expenses	138		-	
Waste disposal	1,357		1,381	
Water	390		777	
Websites	<u>624</u>		<u>-</u>	
<b>Total expenditure</b>		<u>20,031</u>		<u>17,800</u>
<b>Operating surplus</b>		<u>(1,490)</u>		<u>13,042</u>
<b>Depreciation</b>				
Plant and equipment	2,912		1,531	
Fixtures and fittings	<u>2,003</u>		<u>3,067</u>	
		<u>4,915</u>		<u>4,598</u>
<b>Net surplus</b>		<u>(6,405)</u>		<u>8,444</u>

**Balance Sheet**  
**31 March 2023**

	<b>31.03.23</b>		<b>31.03.22</b>
	£		£
<b>Fixed Assets</b>			
Freehold property	750,000		750,000
Plant and equipment	8,500		10,251
Fixtures and fittings	<u>7,902</u>		<u>9,905</u>
		766,402	770,156
<b>Current assets</b>			
Debtors	1,082		1,845
Bank deposit account	5,483		16,910
Nationwide Building Society	13,003		-
Bank current account	2,696		5,634
Hanley Building Society	45,928		45,233
Water budget account	-20		76
Petty cash	<u>-</u>		<u>393</u>
	<u>68,172</u>		<u>70,091</u>
<b>Current liabilities</b>			
Creditors	1,019		731
Damage deposits	970		150
Holding deposits	1,605		367
Provision for bad debts	-		1,200
Accrued expenses	-		300
Electricity budget account	<u>-</u>		<u>114</u>
	<u>3,594</u>		<u>2,862</u>
<b>Net current assets</b>		64,578	67,229
<b>Total net assets</b>		<u>830,980</u>	<u>837,385</u>
<b>Financed by</b>			
Capital account		<u>830,980</u>	<u>837,385</u>
		<u>830,980</u>	<u>837,385</u>
<b>Capital Account</b>			
Brought forward	837,385		830,619
Add year-end surplus	(6,405)		8,444
Less water budget balance	-		(304)
Less electricity budget balance	-		(1,374)
	<u>830,980</u>		<u>837,385</u>

## Tangible fixed assets schedule

31 March 2023

	Freehold property £	Plant & equipment £	Fixtures & fittings £
<b>Cost</b>			
Historic cost at 1 <sup>st</sup> April 2022	750,000	14,266	16,300
Additions	-	1,161	-
Deletions	-	-	-
Cost at 1 <sup>st</sup> April 2023	<u>750,000</u>	<u>15,427</u>	<u>16,300</u>
<b>Depreciation</b>			
Charged up to 1 <sup>st</sup> April 2022	-	4,015	6,395
Charge 2022-23	-	2,912	2,003
Total at 1 <sup>st</sup> April 2023		<u>6,927</u>	<u>8,398</u>
<b>Net book value</b>	750,000	8,500	7,902