



# PETHAM VILLAGE HALL

A charitable incorporated organisation

## Report and Financial Statements For the year ended 31 March 2024

### Contents

1. Legal and administrative information
2. Report of the Management Committee
3. Report of the independent examiner
4. Income and expenditure statement
5. Balance Sheet
6. Fixed asset schedule

### 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:

Mr S Collins	Chair
Mrs G Miller	Vice-chair
Mr P Coombs	Treasurer
Mrs S Acaster	Bookings Secretary
Mrs C Coleman	
Mr M Kingsland	
Mrs M Moys	
Mr N Clarke	(appointed 16 <sup>th</sup> August 2023)
Mr Dane Henderson	(appointed 16 <sup>th</sup> August 2023)
Mr Dave Selwyn	(appointed 16 <sup>th</sup> August 2023)
Mr Tim Miller	(appointed 13 <sup>th</sup> November 2023)

## 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 further this aim, Petham Parish Council organised a street party at the hall on the occasion of the coronation of King Charles and Queen Camilla, in respect of which it provided a grant £100. The Parish Council commenced in April 2023 to run a programme of monthly social events and film nights in the hall, but with effect from 8<sup>th</sup> July 2023, this programme of events was transferred to Petham Parish Events CIC (being a newly-formed not-for-profit community interest company). The company hires space in the hall for regular monthly social events in respect of the hire fees are discounted by 25% is given, and also for one-off special events.

An annual general meeting was held on 23<sup>rd</sup> June 2023 at which Mrs Linda Spratt, who had been a founding trustee of the Hall and the chair of the committee for many years, resigned as a trustee. In recognition of her contribution to the Hall, she was given a £50 art-shop voucher. In addition, Mrs Emma Walker, who had been acting as Meetings Secretary, also resigned as a trustee. However, three additional trustees were appointed in August 2023 and a further trustee was appointed in November 2023 taking the total up to eleven.

The activity of the letting the hall generated income of £20,033, but the associated expenditure of £27,395 resulted in an operating deficit of £7,362. However, in addition to the £100 coronation event grant, Petham Parish Council also provided a grant of £500 to help fund an upgrade to the Hall's sound system, and three grants of £250 to help fund a hire-fee discount of 50% that the Parish Council had requested be given to hirers who are residents of the Parish. In addition, Kent County Council provided a grant of £250 under its Best Start for Life - Family Hub Programme to fund the purchase of a dedicated nursing chair designed specifically for mothers to breastfeed babies. The grants totalled £1,600, and together with the receipt of £2,633 of deposit interest and £922 sundry income (largely from a profit share in turnover from the textiles recycling bin operated in the Hall's car park by All Recycling Limited), this additional income reduced the operating deficit to £2,207. However, the deduction of £3,188 depreciation on equipment, and £2,008 on fixtures & fittings, exacerbated the gross deficit to an overall amount of £7,403.

The annual maintenance service of the ground source heat pump in June 2023 identified a fluid leak that was thought to be in the underground pipework, and the tops of the three boreholes under the rear patio were excavated in search of the leak. This did not find the leak, which was stemmed temporarily with injected leak sealer, and in view of this the committee decided to have access pits with removable covers constructed around the borehole tops to allow for further investigation. To fund this work, a notice was submitted to the Nationwide Building Society in December 2023 to withdraw £5,500 from the 125-day notice account with a payment date of 25/04/2024. However, to enable the work to be carried out before the receipt of the withdrawal on 25<sup>th</sup> April, the Chairman arranged for Hawtrey Dene Group Limited to provide an interest-free loan of £3,000 to the Hall. The loan agreement provided for repayment to be made on 25/04/2024, so that the loan amount of £3,000 is included in the current liabilities as at 31 March 2024. The cost of the excavation and access pit construction amounted to £7,020, representing 67% of the £10,457 repair and maintenance costs.

The total income of £25,188 exceeded the threshold of £25,000 above which the accounts are subject to an independent examination, and a qualified accountant, who is a Petham resident (Mrs Lesley Grove of Accuracy Accounts), agreed to carry out the examination.

Peter Coombs

Treasurer

Scott Collins

Chairman

**Independent Examiner's Report to the trustees of  
Petham Village Hall**

I report on the accounts for the year ended 31st March 2024 which are set out on pages 4 to 6.

**Respective responsibilities of trustees and examiner**

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act. To follow the procedures laid down by the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with 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 the 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 statement below.

**Independent examiner's statement**

In the course of 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 Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charity 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

signed:



dated: 22<sup>nd</sup> July 2024.

Mrs Lesley Grove FMAAT  
Accuracy Accounts  
Sunnyside  
Church Lane  
Petham  
Canterbury  
Kent CT4 5RD

**Income and Expenditure Account  
for the Year Ended 31 March 2024**

	<b>31.03.24</b>	<b>31.03.23</b>
	£	£
<b>Income</b>		
Regular hire fees	5,983	5,400
Weekend hire fees	13,250	9,590
Donations	20	961
Grants	1,600	1,000
Compensation	780	0
Event income	<u>0</u>	<u>185</u>
	21,633	17,136
<b>Other income</b>		
Sundry receipts	922	634
Deposit & Building Society interest	<u>2633</u>	<u>771</u>
	3,555	1,405
	<u>25,188</u>	<u>18,541</u>
<b>Expenditure</b>		
Accountancy	250	
Cleaning	4,663	4,050
Electricity	6,700	4,062
Gardening	270	565
Insurance	1,756	1,650
Licenses	190	515
Phone & internet	404	496
Event expenses	0	238
Repairs & Maintenance	10,457	5,946
Security	14	0
Sundry expenses	306	138
Waste disposal	1,599	1,357
Water	477	390
Websites	<u>309</u>	<u>624</u>
<b>Total expenditure</b>	<u>27,395</u>	<u>20,031</u>
<b>Operating surplus</b>	<u>(2,207)</u>	<u>(1,490)</u>
<b>Depreciation</b>		
Plant and equipment	3,188	2,912
Fixtures and fittings	<u>2,008</u>	<u>2,003</u>
	5,196	4,915
<b>Net surplus</b>	<u>(7,403)</u>	<u>(6,405)</u>

**Balance Sheet**  
**31 March 2024**

	<b>31.03.24</b>	<b>31.03.23</b>
	£	£
<b>Fixed Assets</b>		
Freehold property	750,000	750,000
Plant and equipment	6,872	8,500
Fixtures and fittings	<u>6,035</u>	<u>7,902</u>
	762,907	766,402
<b>Current assets</b>		
Debtors	451	1,082
NatWest deposit account	2,951	5,483
Nationwide Building Society	13,451	13,003
NatWest current account	1,649	2,696
Hanley Building Society	<u>48,045</u>	<u>45,928</u>
	<u>66,547</u>	<u>68,192</u>
<b>Current liabilities</b>		
Creditors	871	1,019
Damage deposits	800	970
Holding deposits	694	1,605
Water budget account	262	20
Accrued expenses	250	0
Loans	<u>3,000</u>	<u></u>
	<u>5,877</u>	<u>3,614</u>
<b>Net current assets</b>	60,670	64,578
<b>Total net assets</b>	<u>823,577</u>	<u>830,980</u>
<b>Financed by</b>		
Capital account	<u>823,577</u>	<u>830,980</u>
<b>Capital Account</b>		
Brought forward	830,980	837,385
Add year-end surplus	<u>(7,403)</u>	<u>(6,405)</u>
	<u>823,577</u>	<u>830,980</u>

**Tangible fixed assets schedule****31 March 2024**

	<b>Freehold property £</b>	<b>Plant &amp; equipment £</b>	<b>Fixtures &amp; fittings £</b>
<b>Cost</b>			
Historic cost at 1 <sup>st</sup> April 2022	750,000	14,266	16,300
Additions	-	2,721	141
Deletions	-	-	-
Cost at 31 <sup>st</sup> March 2024	<u>750,000</u>	<u>16,987</u>	<u>16,441</u>
<b>Depreciation</b>			
Charged up to 1 <sup>st</sup> April 2023	-	6,927	8,398
Charge 2023-24	-	<u>3,188</u>	<u>2,008</u>
Total at 31 <sup>st</sup> March 2024		<u>10,115</u>	<u>10,406</u>
<b>Net book value</b>	<u>750,000</u>	<u>6,872</u>	<u>6,035</u>