

BARHAM VILLAGE HALL CIO

England & Wales · Charity number 1196678

Details

Status Registered

Legal form CIO

Registered 2021-11-19

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

Contact

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Activities

Objects: THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF BARHAM ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: The objects of the CIO are to operate a village hall, and related facilities, for use by the inhabitants of the Parish of Barham and surrounding areas, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£42,045	£66,943	-	-
2024-06-30	£43,115	£66,712	-	-
2023-06-30	£41,103	£71,515	-	-
2022-06-30	£38,268	£23,246	-	-

Trustees

Name	Role	Appointed
Amy Victoria Kimmins	Chair	2024-11-04
ADRIAN RICHARD WRIGHT		2022-01-17
Alison Brookman		2022-11-21
Andrew Brookman		2024-11-04
Bronwen Wakefield		2022-11-21
Bruce Sanders		2026-01-19
Deborah Hart		2022-11-21
Delia Victoria Stamper		2022-01-17
Diane Christine Tatt		2022-01-17
Jacqueline Frier		2025-11-03
Margaret Carroll Allin		2022-01-17
Maureen Speed		2025-11-03
Michele Wilson		2022-11-21
Patricia Smith		2022-11-21
Pauline Bradburn		2022-11-21

Accounts

Barham Village Hall Charitable Incorporated Organisation

Trustees' Annual Report – 3rd November 2025

1. Overview

2025 has been another positive year for Barham Village Hall. The Hall remains popular with hirers and is in a good financial position. There is just one regular afternoon space available on a Tuesday – demonstrating the value for money and popularity of the community space.

2. Activities and achievements

There have been several projects undertaken this year to improve, modernize and maintain the Hall as well as a Community Event, celebrating 10 years since the re-development of the Village Hall and Shop.

a. Replacement Flooring Project

In August, the natural wooden flooring in the Hall's two main spaces – the Main Hall and the Grabham Room was replaced to a more hard-wearing alternative.

Following concerns about the splintering flooring, we recognised the necessity to replace the floor to keep the hall safe and welcoming.

During the work, we added insulation to improve energy efficiency, and the stage has undergone essential maintenance, ensuring it remains a usable asset for hall hirers for years to come,

We are delighted that the community have been able to make use of the old wood from the hall, minimising wastage and keeping history in the village.

Thanks to the generosity of the National Lottery Community Fund, and the Bernard Sunley Foundation, we were able to complete this project using minimal charity reserves.

The Bernard Sunley Foundation awarded us £5,000, and the National Lottery Community Fund, £18,700. We are so grateful for their support.

Many thanks to Andy and David for your help in making this project happen.

b. New Website

Following trustee agreement that the Village Hall website had become a bit dated and that key information was difficult to find, it was agreed that there was a need to build a new website that better reflected the Village Hall as it is today, and is easier to navigate.

As well as this our hosting package hadn't been reviewed for a number of years, so it was a good opportunity to review this as well. We were able to reduce the hosting fee, and through doing the website build ourselves, have achieved a refreshed website and reduced the cost of our hosting fees.

c. 10th Anniversary of the Re-Development of Barham Village Hall and Shop

July 2025 marked 10 years since the re-development of Barham Village Hall and Shop – where a significant project was undertaken to modernise, expand, and improve the space.

A sub-committee of trustee members arranged the event which included demonstrations from our regular hall hirers, an art display from the Barham Art Club who were celebrating their 40th Anniversary, craft stalls, tastings, bowls taster sessions, information stands, and more. It was so lovely to see the community come together to celebrate our community space, and the event was well received.

Many thank to Pat, Carol, Deb and Debbie for organising the day so brilliantly!

d. Smaller projects

1. In March this year, following reports of uneven paving slabs around the bowls club, the trustees agreed to instruct a contractor to re-lay the slabs to ensure a safe environment for all users.
2. Also in March, we leased the land behind the Hall to an owner of a neighbouring property at a cost of £100 a year, who will be maintaining and using the space for a wildlife garden.
3. In April, a revised rental agreement with the Community Shop was decided, with the rent being £8,000 per year in August 2025, and from then on increasing by £1,000 until it reaches £10,000 in August 2027. The next rent review will be in August 2028.
4. Following a suggestion from a community member to our Community Warden, Keeley, that a free seated exercise class would be beneficial to locals, our treasurer, Alison, and Keeley applied for funding from the Crown Charity Fund to finance a teacher, with the Hall providing the space free of charge. We're delighted that their funding application was successful and the class is now up and running. Many thanks to Alison and Keeley for your work on this initiative.
5. In October, a digital display screen was installed to keep the community informed of events taking place at the Hall. Regular hirers have been given the opportunity to provide an image to promote their group, and we are considering opening this up to local businesses as an advertising option, and small income stream for us.
6. Also in October, a key safe has been installed. This was previously not possible due to our insurance policy, but having renewed our policy in October to include this cover, the key safe will enable us to allow irregular hirers access to the space without a trustee needing to be present to let hirers in.

3. Year ahead

Looking ahead, we have plans to install further solar panels to reduce our energy costs, install permanent projector screens to further benefit users, and to make changes to the stage to improve the accessibility.

4. Financial review

The hall remains in a strong financial position with income from regular hirers and fundraising activities covering running costs and contributing to reserves which are in a healthy position at £68k.

5. Thanks and acknowledgements

Lastly, we would like to extend our thanks to:

- all the regular hirers for continuing to choose Barham Village Hall
- the Coffee Stop and 100s club for their contributions both financial and social
- Andy for working so hard on maintaining the Hall and fixing whatever he can himself, keeping our costs at a minimum
- Geoff for his ongoing help maintaining the Hall's greenery
- Richard for his assistance with accounts and legal documents
- Linda, Liam & Mark for all their work cleaning the Hall, keeping it looking at it's best
- Deb for doing a great job keeping the village hall Facebook page and notice boards up-to-date
- Pat, Carol, Deb and Debbie for organising a brilliant 10th Anniversary Event
- Alison for doing an amazing job looking after the bookings, accounts and more
- Delia for your role as secretary and being a fountain of knowledge, and
- all the trustees for their help and advice

Finally, thank you to everyone in our community who continues to support and use the Hall - your involvement keeps it thriving.

Barham Village Hall CIO

Annual Accounts for the period 1st July 2024 to 30th June 2025

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Barham Village Hall CIO

Statement of Financial Activities for the period 1st July 2024 to 30th June 2025

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds this year June 2025	Prior year funds June 2024
	£	£	£	£	£
INCOME					
Income and endowments from:					
Donations and legacies	29	-	-	29	2,045
Fundraising activities and events	1,500	-	-	1,500	1,800
Operating Income - Hire of hall and facilities	38,635	-	-	38,635	37,458
Interest received	1,881	-	-	1,881	1,812
Grants received	-	-	-	-	-
Other	-	-	-	-	-
Total Income	42,045	-	-	42,045	43,115
EXPENDITURE					
Expenditure on:					
Raising funds and charitable activities	note 2	-	-	-	221
Separate schedule of material expenses	note 2	32,403	933	33,336	32,643
Other administrative expenditure	note 2	1,606	-	1,606	1,848
Depreciation of Fixed Assets	note 5	-	-	32,000	32,000
Total Expenditure		34,010	933	66,943	66,712
				66,943	
Net income/(expenditure) before tax for the reporting period		8,035	(933)	(32,000)	(23,597)
Tax payable	note 1	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)		8,035	(933)	(32,000)	(23,597)
Extraordinary items	note 3	-	-	-	-
Transfers between funds	note 9	-	-	-	-
Other recognised gains/(losses):					
Gains on revaluation of tangible fixed assets for the charity's own use		-	-	-	-
Net movement in funds for the year		8,035	(933)	(32,000)	(23,597)
Reconciliation of funds:					
Total funds brought forward	note 9	72,226	2,058	1,936,000	2,010,284
Total funds carried forward (see Balance Sheet)		80,261	1,125	1,904,000	2,010,284

The notes on pages 3 to 5 form part of these financial statements

Barham Village Hall CIO

Balance Sheet as at 30th June 2025

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year June 2025	Totals last year June 2024
		£	£	£	£	£
FIXED ASSETS						
Tangible assets (<i>Net Book Value</i>)	note 5	-	-	1,904,000	1,904,000	1,936,000
Total fixed assets		-	-	1,904,000	1,904,000	1,936,000
CURRENT ASSETS						
Debtors and Prepayments	note 6	7,440	-	-	7,440	266
Investments		-	-	-	-	-
Cash at bank and in hand	note 7	73,431	1,125	-	74,556	75,036
Total current assets		80,871	1,125	-	81,996	75,302
CREDITORS: amounts falling due within one year						
Trade creditors and accruals	note 8	610	-	-	610	1,018
Net current assets less liabilities		80,262	1,125	-	81,386	74,284
Total net assets or liabilities		80,262	1,125	1,904,000	1,985,386	2,010,284
FUNDS OF THE CHARITY						
Endowment funds						
- Revaluation reserve	note 9	-	-	1,904,000	1,904,000	1,936,000
Restricted income funds	note 9	-	1,125	-	1,125	2,058
Designated Funds	note 9	46,140	-	-	46,140	46,140
Unrestricted funds	note 9	34,122	-	-	34,122	26,086
Total funds		80,262	1,125	1,904,000	1,985,386	2,010,284

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to maintaining proper accounting records, safeguarding the assets, and the preparation of accounts.

Signed by two trustees on behalf of all the trustees

name	signature	date
ALISON BROOKMAN		2/10/25
Amy Kimmins		3/10/25

The notes on pages 3 to 5 form part of these financial statements

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2025

Note 2 Operating Expenditure	Year to 30th June 2025			Year to 30th June 2024		
	Unrestricted funds	Restricted income funds	Endowment funds	Unrestricted funds	Restricted income funds	Endowment funds
	Total funds			Total funds		
	£			£		
Expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities	-	-	-	-	221	-
	-	-	-	-	221	-
Total Spent on Fund-raising and Charitable Activities						221
Separate material items of expenditure						
Building Repairs and Maintenance	10,966	-	-	10,966	-	-
Expenditure on restricted project	-	933	-	933	-	-
Fixtures and Fittings	-	-	-	-	219	-
Property Insurance and Utilities	7,144	-	-	7,144	-	-
Cleaning	8,924	-	-	8,924	-	-
Accounting and Administration	5,369	-	-	5,369	-	-
	32,403	933	-	33,336	-	-
Total expenditure on other material items					32,643	-
Other Expenditure						
Internet, IT and Software licences etc	839	-	-	839	-	-
General Expenses	768	-	-	768	-	-
	1,606	-	-	1,606	-	-
Total other expenditure					1,848	-
	34,010	933	-	34,943	221	-
TOTAL ORDINARY EXPENDITURE					34,491	34,712

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2025

Note 4 Trustees Expenses and Related Party Transactions

No Trustees claimed any expenses during this accounting period, and nor have there been any related party transactions.

Note 5 Tangible Fixed Assets

	Year to 30th June 2025			Total funds	Year to 30th June 2024			Total funds
	Unrestricted funds	Restricted income funds	Endowment funds		Unrestricted funds	Restricted income funds	Endowment funds	
				£				£
Land and Buildings								
Cost or Value brought forward	-	-	2,000,000	2,000,000	-	-	-	-
Revaluation 2022 (on transfer to CIO)	-	-	-	-	-	-	2,000,000	2,000,000
	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Depreciation								
Balance brought forward	-	-	64,000	64,000	-	-	32,000	32,000
Depreciation charged in the period	-	-	32,000	32,000	-	-	32,000	32,000
	-	-	96,000	96,000	-	-	64,000	64,000
Net Book Value at 30th June	-	-	1,904,000	1,904,000	-	-	1,936,000	1,936,000

In accordance with 'Accounting Policies' note 1 above, other tangible assets, such as equipment and furnishings, are charged against income in the year of purchase as shown in note 2 under 'Separate material items of expenditure'.

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2025

Note 9 Movement of Funds and Transfers

Unrestricted Funds

	Year to 30th June 2025			Year to 30th June 2024		
	Accumulated General funds	Designated funds	Total Unrestricted funds	Accumulated General funds	Designated funds	Total Unrestricted funds
Balances brought forward	26,086	46,140	72,226	17,462	46,140	63,602
Operating surplus (deficit)	8,035	-	8,035	8,624	-	8,624
Transfers to other reserves	-	-	-	-	-	-
Transfers from other reserves	-	-	-	-	-	-
Balances carried forward	34,121	46,140	80,261	26,086	46,140	72,226

Restricted Funds

	Year to 30th June 2025			Year to 30th June 2024		
	Restricted funds	Endowment funds	Total Restricted funds	Restricted funds	Endowment funds	Total Restricted funds
Balances brought forward	2,058	1,936,000	1,938,058	2,279	1,968,000	1,970,279
Revaluation surplus	-	-	-	-	-	-
Receipts during the period	-	-	-	-	-	-
Charges against reserves	(933)	(32,000)	(32,933)	(221)	(32,000)	(32,221)
Balances carried forward	1,125	1,904,000	1,905,125	2,058	1,936,000	1,938,058

Total Reserves and Funds

	Year to 30th June 2025			Year to 30th June 2024		
	Accumulated & Designated Unrestricted funds	Restricted funds	Total funds	Accumulated & Designated Unrestricted funds	Restricted funds	Total funds
Balances brought forward	72,226	2,058	2,010,284	63,602	2,279	2,033,881
Operating surplus (deficit) for the period	8,035	(933)	(24,897)	8,624	(221)	(23,597)
Transfers to other reserves	-	-	-	-	-	-
Transfers from other reserves	-	-	-	-	-	-
Balances carried forward	80,261	1,125	1,985,386	72,226	2,058	2,010,284

Barham Village Hall CIO

Independent examiner's report to the trustees of the Barham Village Hall CIO on the accounts for the year ended 30th June 2025

Charity number 1196678

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2025 as set out on pages 1 to 7, showing net assets of £1,985,386.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed



Date:

4-10-2025

Barham Village Hall CIO

Independent examiner's report to the trustees of the Barham Village Hall CIO on the accounts for the year ended 30th June 2025

Charity number 1196678

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2025 as set out on pages 1 to 7, showing net assets of £1,985,386.

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I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed



Date:

4-10-2025

Accounts

Barham Village Hall Charitable Incorporated Organisation

Trustees' Annual Report – 4th November 2024

We are pleased to report that the hall is popular with hirers (regular classes and parties) and is in a good financial position.

The hall trustees agreed last November to install noise absorption panels in the main hall to reduce the reverberation and echoing. These panels were installed in March 2024 and have successfully improved the sound quality in the room. The panels were partly funded by a very welcome grant from the Atherton Grassroots Trust.

The warm spaces initiative, sponsored by the Kent Community Foundation, continued through the winter and held a very successful 'air fryer' workshop.

In April 2024 the land previously licensed to Mr & Mrs Smallwood reverted to the hall and an initial clearance of the site has taken place.

The village hall was converted to a Charitable Incorporated Organisation (CIO) on the 19th November 2021. Following this the assets of the old unincorporated charity were transferred to the new CIO on 21st March 2022. The shop and bowls club leases have been amended to reflect this transfer. The formal notification of the land transfer to the CIO was finally confirmed by the Land Registry on 24th April 2024.

The hall car park's white lines have been refreshed. A new bookcase for children's books and toys is to be added to the Grabham Room.

The shop has installed a new array of solar energy panels which are helping to reduce their electricity bills.

In July 2025 the shop and the lottery funded hall refurbishment will reach their ten-year anniversary. The hall trustees have earmarked the 19th July for a celebratory event – more details to follow.

Lastly some thank you's:

- all the regular hirers for returning to the hall.
- to the Coffee Stop and 100 club for their contributions (financial and social).
- to Geoff, Pauline, Steve, Roger and Andy for their help looking after the hall and grounds
- to Linda, Kim, Liam and Alison for doing a great job cleaning the hall
- to Deb for sorting out the warm spaces initiative
- to Alison for looking after the bookings, and
- to the trustees for their help and advice, in particular to Alison for taking over the treasurer role and Delia for being secretary.

Barham Village Hall CIO

Annual Accounts for the period 1st July 2023 to 30th June 2024

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Barham Village Hall CIO

Statement of Financial Activities for the period 1st July 2023 to 30th June 2024

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds this year June 2024	Prior year funds June 2023
		£	£	£	£	£
INCOME						
Income and endowments from:						
Donations and legacies		2,045	-	-	2,045	202
Fundraising activities and events		1,800	-	-	1,800	1,200
Operating Income - Hire of hall and facilities		37,458	-	-	37,458	37,355
Interest received		1,812	-	-	1,812	551
Grants received		-	-	-	-	1,795
Other		-	-	-	-	-
Total Income		43,115	-	-	43,115	41,103
EXPENDITURE						
Expenditure on:						
Raising funds and charitable activities	note 2	-	221	-	221	1,162
Separate schedule of material expenses	note 2	32,643	-	-	32,643	37,022
Other administrative expenditure	note 2	1,848	-	-	1,848	1,331
Depreciation of Fixed Assets	note 5	-	-	32,000	32,000	32,000
Total Expenditure		34,491	221	32,000	66,712	71,515
					66,712	
Net income/(expenditure) before tax for the reporting period		8,624	(221)	(32,000)	(23,597)	(30,412)
Tax payable	note 1	-	-	-	-	-
Net Income/(expenditure) after tax before investment gains/(losses)		8,624	(221)	(32,000)	(23,597)	(30,412)
Extraordinary items	note 3	-	-	-	-	(8,363)
Transfers between funds	note 9	-	-	-	-	-
Other recognised gains/(losses):						
Gains on revaluation of tangible fixed assets for the charity's own use		-	-	-	-	-
Net movement in funds for the year		8,624	(221)	(32,000)	(23,597)	(38,775)
Reconciliation of funds:						
Total funds brought forward	note 9	63,602	2,278	1,968,000	2,033,880	2,072,655
Total funds carried forward (see Balance Sheet)		72,226	2,057	1,936,000	2,010,284	2,033,880

The notes on pages 3 to 5 form part of these financial statements

Barham Village Hall CIO

Balance Sheet as at 30th June 2024

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year June 2024	Totals last year June 2023
		£	£	£	£	£
FIXED ASSETS						
Tangible assets (<i>Net Book Value</i>)	note 5	-	-	1,936,000	1,936,000	1,968,000
Total fixed assets		-	-	1,936,000	1,936,000	1,968,000
CURRENT ASSETS						
Debtors	note 6	266	-	-	266	992
Investments		-	-	-	-	-
Cash at bank and in hand	note 7	72,833	2,202	-	75,036	86,323
Total current assets		73,099	2,202	-	75,302	87,315
CREDITORS: amounts falling due within one year						
Trade creditors and accruals	note 8	873	145	-	1,018	1,435
Net current assets less liabilities		72,226	2,057	-	74,284	65,880
Total net assets or liabilities		72,226	2,057	1,936,000	2,010,284	2,033,880
FUNDS OF THE CHARITY						
Endowment funds						
- Revaluation reserve	note 7	-	-	1,936,000	1,936,000	1,968,000
Restricted income funds	note 7	-	2,057	-	2,057	2,278
Designated Funds	note 7	46,140	-	-	46,140	46,140
Unrestricted funds	note 7	26,086	-	-	26,086	17,462
Total funds		72,226	2,057	1,936,000	2,010,284	2,033,880

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to maintaining proper accounting records, safeguarding the assets, and the preparation of accounts.

Signed by two trustees on behalf of all the trustees

name	signature	date
ALISON BROOKMAN		12/11/24
DAVID KINLAID		12/11/24

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2024

Note 1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared on the historic cost basis (except where assets are shown as revalued) and in accordance with Accounting and Reporting 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).

Tangible Assets and Depreciation

Prior to 2022, whilst still a trust, the land and buildings (the original endowment) were not shown or valued in annual accounts. However, with the organisational change to a Charitable Incorporated Organisation (CIO), the land and buildings were valued by the trustees for accounting and insurance purposes at £2,600,000. Annual reporting requirements for companies are that buildings element of property owned be depreciated over their projected useful life, commonly 50 years, which equates to 2% annually on a straight-

On the basis that the refurbished buildings were valued at £1,600,000, depreciation will be charged thereon in these accounts at 2% per annum.

It is the policy of the trustees that other tangible assets, such as equipment and furnishings, etc, are charged against income in the year of purchase and therefore not show the total Tangible Assets on the Balance Sheet.

Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoF.

Resources Expended

Resources expended have been analysed in these accounts using natural classification.

Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds

The Charity has four funds, two unrestricted and two restricted, movements on which are detailed in note 9 to these accounts.

- the **unrestricted General Fund**, comprising accumulated surpluses and deficits which have not been designated for other purposes and which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- a **Designated Fund**, being part of the unrestricted funds but which have been designated for other purposes, such as planned expenditure or contingencies.
- a **Restricted Fund** for donations given for specified purposes, and
- the **Endowment Fund** which represents, in these accounts, the value of the freehold originally donated to the trust.

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2024

Note 2 Operating Expenditure

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities	-	221	-	221	-	1,162	-	1,162
Total Spent on Fund-raising and Charitable Activities	-	221	-	221	-	1,162	-	1,162
Separate material items of expenditure								
Building Repairs and Maintenance	13,555	-	-	13,555	10,758	-	-	10,758
Expenditure on restricted project	-	-	-	-	-	8,355	-	8,355
Fixtures and Fittings	219	-	-	219	1,455	-	-	1,455
Property Insurance and Utilities	5,814	-	-	5,814	5,051	-	-	5,051
Cleaning	8,251	-	-	8,251	8,028	-	-	8,028
Accounting and Administration	4,804	-	-	4,804	3,375	-	-	3,375
Total expenditure on other material items	32,643	-	-	32,643	28,657	8,355	-	37,022
Other Expenditure								
Internet, IT and Software licences etc	1,185	-	-	1,185	589	-	-	589
General Expenses	683	-	-	683	742	-	-	742
Total other expenditure	1,868	-	-	1,868	1,331	-	-	1,331
TOTAL ORDINARY EXPENDITURE	34,491	221	-	34,712	28,988	9,517	-	38,515

Note 3 Extraordinary Expenditure

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Extraordinary Expenditure in the period								
Legal Fees setting up the CIO	-	-	-	-	8,363	-	-	8,363
Total of Extraordinary expenditure	-	-	-	-	8,363	-	-	8,363

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2024

Note 4 Trustees Expenses and Related Party Transactions

No Trustees claimed any expenses during this accounting period, and nor have there been any related party transactions.

Note 5 Tangible Fixed Assets

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds
Land and Buildings				£				£
Cost or Value brought forward	-	-	2,000,000	2,000,000	-	-	-	-
Revaluation 2022 (on transfer to CIO)	-	-	-	-	-	-	2,000,000	2,000,000
	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Depreciation								
Balance brought forward	-	-	32,000	32,000	-	-	-	-
Depreciation charged in the period	-	-	32,000	32,000	-	-	32,000	32,000
	-	-	64,000	64,000	-	-	32,000	32,000
Net Book Value at 30th June	-	-	1,936,000	1,936,000	-	-	1,968,000	1,968,000

In accordance with 'Accounting Policies' note 1 above, other tangible assets, such as equipment and furnishings, are charged against income in the year of purchase and shown in note 2 under 'Separate material items of expenditure'.

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2024

Note 6 Debtors and Prepayments

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Trade debtors	266	-	-	266	992	-	-	992
Prepayments and accrued income	-	-	-	-	-	-	-	-
	266	-	-	266	992	-	-	992

Note 7 Cash and Bank

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Savings Accounts	59,193	2,202	-	60,395	49,149	2,423	-	50,572
Current Accounts	14,651	-	-	14,651	15,751	-	-	15,751
	72,834	2,202	-	75,036	63,900	2,423	-	66,323

Note 8 Creditors and Accruals

	Year to 30th June 2024				Year to 30th June 2023			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Trade creditors and accruals	253	145	-	398	788	145	-	933
Deposits received in advance	620	-	-	620	502	-	-	502
	873	145	-	1,018	1,290	145	-	1,435

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2024

Note 9 Movement of Funds and Transfers

Unrestricted Funds

	Year to 30th June 2024			Year to 30th June 2023		
	Accumulated General funds	Designated funds	Total Unrestricted funds	Accumulated General funds	Designated funds	Total Unrestricted funds
Balances brought forward	17,462	46,140	63,602	16,515	46,140	62,655
Operating surplus (deficit)	8,824	-	8,824	947	-	947
Transfers to other reserves	-	-	-	-	-	-
Transfers from other reserves	-	-	-	-	-	-
Balances carried forward	26,086	46,140	72,226	17,462	46,140	63,602

Restricted Funds

	Year to 30th June 2024			Year to 30th June 2023		
	Restricted funds	Endowment funds	Total Restricted funds	Restricted funds	Endowment funds	Total Restricted funds
Balances brought forward	2,278	1,968,000	1,970,278	10,000	2,000,000	2,010,000
Revaluation surplus	-	-	-	-	-	-
Receipts during the period	-	-	-	1,785	-	1,785
Charges against reserves	(221)	(32,000)	(32,221)	(9,517)	(32,000)	(41,517)
Balances carried forward	2,057	1,936,000	1,938,057	2,278	1,968,000	1,970,278

Total Reserves and Funds

	Year to 30th June 2024				Year to 30th June 2023			
	Accumulated & Designated Unrestricted funds	Restricted funds	Endowment funds	Total funds	Accumulated & Designated Unrestricted funds	Restricted funds	Endowment funds	Total funds
Balances brought forward	63,602	2,278	1,968,000	2,033,880	62,655	10,000	2,000,000	2,072,655
Operating surplus (deficit) for the period	8,824	(221)	(32,000)	(23,397)	947	(7,722)	(32,000)	(38,775)
Transfers to other reserves	-	-	-	-	-	-	-	-
Transfers from other reserves	-	-	-	-	-	-	-	-
Balances carried forward	72,226	2,057	1,936,000	2,010,283	63,602	2,278	1,968,000	2,033,880

**Independent examiner's report
to the trustees of the Barham Village Hall CIO
on the accounts for the year ended 30th June 2024**
Charity number 1196678

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2024 as set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

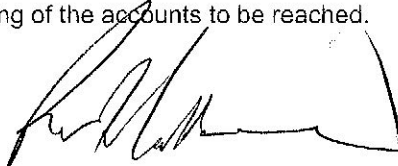
Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed



Richard Calderwood

Date: 14th Nov 24

**Independent examiner's report
to the trustees of the Barham Village Hall CIO
on the accounts for the year ended 30th June 2024
Charity number 1196678**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2024 as set out on pages 1 to 7.

Responsibilities and basis of report

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

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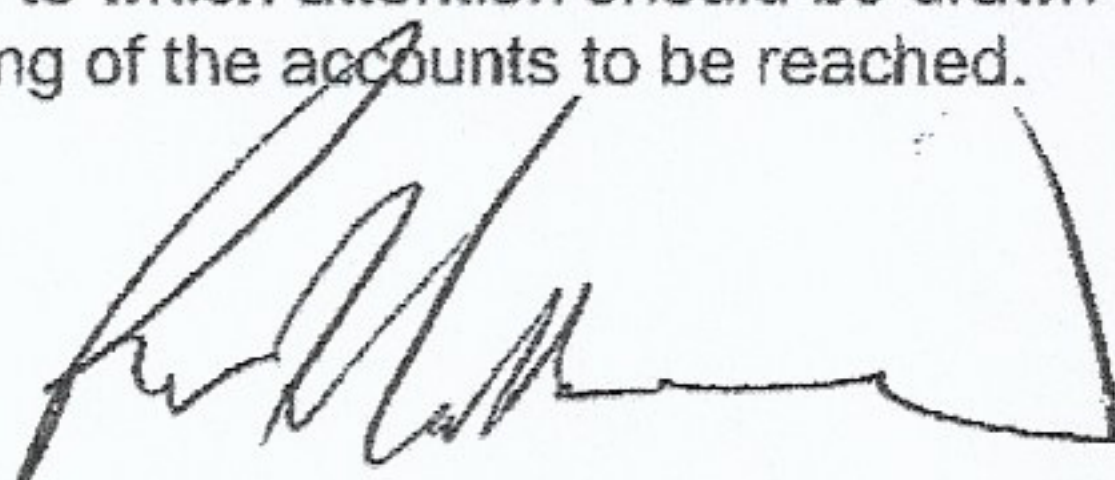
Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed



Richard Calderwood

Date: 14th Nov 24

Accounts

Barham Village Hall Charitable Incorporated Organisation (CIO)

Trustees' Annual Report– 6th November 2023

Conversion to a Charitable Incorporated Organisation (CIO)

The village hall was converted to a Charitable Incorporated Organisation (CIO) on the 19th November 2021. Following this, the assets of the old unincorporated charity were transferred to the new CIO on 21st March 2022. Since then the assets of the charity (land, buildings and equipment) have been formally transferred to the CIO via a novation agreement. The shop and bowls club leases have been amended to reflect this transfer. The formal notification of the land transfer by the Land Registry is still awaited (due to delays resulting from the Covid lockdown).

Trustees' Responsibilities for the Financial Accounting Statements

The trustees (who are also the directors of the company for the purposes of company law) are responsible, as set out in the Charity's financial compliance procedures (which are available online), for keeping proper accounting records, safeguarding the assets of the Charity, and the preparation of (annual) financial accounting statements. As the charity's gross income does not exceed £250,000 the trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed, and this is attached to the accounts for the year under review.

Projects and Improvements 2022-23

The hall trustees considered that the hall would be a good location for a 'warm space' during the winter of 2023. Due to the dramatic rise in energy costs many local residents were struggling with heating costs. The Coffee Stop and other 'warm space' initiatives were organized and gained a Kent Community Foundation grant. The Knit & Natter initiative is likely to continue in the coming winter.

The creation of a shop store in the old kitchen was completed and a timber lobby subsequently erected. The barge boards on the gable above the store were renewed with uPVC boards in August 2023. The shop also created side door and window to the former store room. The paving to the side of the hall that provides access to the new store was improved and widened during September/October. The hall has agreed to contribute £1,000 towards the cost of this hard landscaping.

The shop's broadband contract with Plusnet ran out at the beginning of September. The shop decided to utilise a new fibre to the premises connection. The hall's broadband had been provided via a link to the shop's supply because the hall did not have its own phone line. The hall trustees considered that with the availability of fibre broadband it

was more appropriate that the hall had its own broadband provider. Orbital installed a new supply in August/September 2023.

Playing recorded music in the hall has been an issue for several years and it has not been clear if the hall itself needed a music licence or if individual hirers' licences were sufficient. After negotiation with the PPL/PRS (Phonographic Performance Ltd and the Performing Rights Society) we have purchased an appropriate music licence.

The hall car park was given a top-up of gravel in February by a group of local volunteers. This car park was extended northwards in June. The overgrown area of snowberry was cleared and has usefully created a couple of additional spaces.

Caretaking duties at the hall have been carried out by a number of volunteers, each tackling one or two of the jobs. This has been unsatisfactory at times and consequently the trustees have appointed Andy Brookman as a 'caretaker' and IT expert.

The Barham Downs History Society (BDHS) heritage room (the Atherton Room) was fitted out during the year and opened in August 2023. The heritage room is open on Wednesday mornings and by appointment on other dates.

Lastly some Thank yous: Thanks to:

- all the regular hirers for returning to the hall.
- to the Coffee Stop and 100 club for their contributions (financial and social).
- to Geoff, Steve, Roger and Andy for their help looking after the hall and grounds
- to Linda, Kim and Alison for doing a great job cleaning the hall
- to Deb and Kay for sorting out the warm spaces initiative
- to Alison for carrying on looking after the bookings, and
- to the trustees for their help and advice, in particular to Alison for taking over the treasurer role and Delia for being secretary.
- to Kay Greig who is standing down as a hall trustee (representing Coffee Stop and the Parochial Church Council). Kay has been a trustee for several years and her inputs and knowledge will be missed.

November 2023

**Independent examiner's report
to the trustees of the Barham Village Hall CIO
on the accounts for the year ended 30th June 2023
Charity number 1196678**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2023 as set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 to enable a proper understanding of the accounts to be reached.

Signed



Date:

19th Oct 2023

Barham Village Hall CIO

Annual Accounts for the period 1st July 2022 to 30th June 2023

	pages
Statement of Financial Activities	1
Balance Sheet	2
Notes to the accounts	3 - 7

Barham Village Hall CIO

Statement of Financial Activities for the period 1st July 2022 to 30th June 2023

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds this year June 2023	Prior year funds June 2022
		£	£	£	£	£
INCOME						
Income and endowments from:						
Donations and legacies		202	-	-	202	217
Fundraising activities and events		1,200	-	-	1,200	1,200
Operating Income - Hire of hall and facilities		37,354	-	-	37,354	30,853
Interest received		551	-	-	551	32
Grants received		-	1,795	-	1,795	5,967
Other		-	-	-	-	-
Total Income		39,308	1,795	-	41,103	38,268
EXPENDITURE						
Expenditure on:						
Raising funds and charitable activities	note 2	-	1,162	-	1,162	-
Separate schedule of material expenses	note 2	28,667	8,355	-	37,022	20,634
Other administrative expenditure	note 2	1,331	-	-	1,331	809
Depreciation of Fixed Assets	note 5	-	-	32,000	32,000	-
Total Expenditure		29,998	9,517	32,000	71,515	21,443
Net income/(expenditure) before tax for the reporting period		9,310	(7,722)	(32,000)	(30,412)	16,825
Tax payable	note 1	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)		9,310	(7,722)	(32,000)	(30,412)	16,825
Extraordinary items	note 3	(8,363)	-	-	(8,363)	(1,803)
Transfers between funds	note 9	-	-	-	-	-
Other recognised gains/(losses):						
Gains on revaluation of tangible fixed assets for the charity's own use		-	-	-	-	2,000,000
Net movement in funds for the year		947	(7,722)	(32,000)	(38,775)	2,015,022
Reconciliation of funds:						
Total funds brought forward	note 9	62,655	10,000	2,000,000	2,072,655	57,633
Total funds carried forward (see Balance Sheet)		63,602	2,278	1,968,000	2,033,880	2,072,655

The notes on pages 3 to 5 form part of these financial statements

Barham Village Hall CIO
Balance Sheet as at 30th June 2023

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year June 2023	Totals last year June 2022
		£	£	£	£	£
FIXED ASSETS						
Tangible assets (<i>Net Book Value</i>)	note 5	-	-	1,968,000	1,968,000	2,000,000
Total fixed assets		-	-	1,968,000	1,968,000	2,000,000
CURRENT ASSETS						
Debtors	note 6	992	-	-	992	296
Investments		-	-	-	-	-
Cash at bank and in hand	note 7	63,900	2,423	-	66,323	73,170
Total current assets		64,892	2,423	-	67,315	73,466
CREDITORS: amounts falling due within one year						
Trade creditors and accruals	note 8	1,290	145	-	1,435	811
Net current assets less liabilities		63,602	2,278	-	65,880	72,655
Total net assets or liabilities		63,602	2,278	1,968,000	2,033,880	2,072,655
FUNDS OF THE CHARITY						
Endowment funds						
- Revaluation reserve	note 7	-	-	1,968,000	1,968,000	2,000,000
Restricted income funds	note 7	-	2,278	-	2,278	16,515
Designated Funds	note 7	46,140	-	-	46,140	46,140
Unrestricted funds	note 7	17,462	-	-	17,462	10,000
Total funds		63,602	2,278	1,968,000	2,033,880	2,072,655

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to maintaining proper accounting records, safeguarding the assets, and the preparation of accounts.

Signed by two trustees on behalf of all the trustees

name

signature

date

Barham Village Hall (CIO)
Notes to the Financial statements for the year to 30th June 2023

Note 1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared on the historic cost basis (except where assets are shown as revalued) and in accordance with 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).

Tangible Assets and Depreciation

Prior to 2022, whilst still a trust, the land and buildings (the original endowment) were not shown or valued in annual accounts. However, with the organisational change to a Charitable Incorporated Organisation (CIO), the land and buildings were valued by the trustees for accounting and insurance purposes at £2,000,000. Annual reporting requirements for companies are that buildings element of property owned be depreciated over their projected useful life, commonly 50 years, which equates to 2% annually on a straight-line basis.

On the basis that the recently refurbished buildings were valued at £1,600,000, depreciation will be charged thereon in these accounts at 2% per annum.

It is the policy of the trustees that other tangible assets, such as equipment and furnishings, etc, are charged against income in the year of purchase and therefore not shown within the total Tangible Assets on the Balance Sheet.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:
the charity becomes entitled to the resources
the trustees are virtually certain they will receive the resources; and
the monetary value can be measured with sufficient reliability.

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Resources Expended

Resources expended have been analysed in these accounts using natural classification.

Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds

The Charity has four funds, two unrestricted and two restricted, movements on which are detailed in note 9 to these accounts.

- the **unrestricted General Fund**, comprising accumulated surpluses and deficits which have not been designated for other purposes and which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- a **Designated Fund**, being part of the unrestricted funds but which have been designated for other purposes, such as planned expenditure or contingencies.
- a **Restricted Fund** for donations given for specified purposes, and
- the **Endowment Fund** which represents, in these accounts, the value of the freehold originally donated to the trust.

Barham Village Hall (CIO)

Notes to the Financial statements for the year to 30th June 2023

Note 2 Operating Expenditure

	Year to 30th June 2023			Year to 30th June 2022				
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
	-	-	-	-	-	-	-	-
	-	1,162	-	1,162	-	-	-	-
	-	1,162	-	1,162	-	-	-	-

Separate material items of expenditure

Building Repairs and Maninenance	10,758	-	-	10,758	5,780	-	-	5,780
Expenditure on restricted project	-	8,355	-	8,355	-	-	-	-
Fixtures and Fittings	1,455	-	-	1,455	4,322	-	100	4,422
Property Insurance and Utilities	5,051	-	-	5,051	3,331	-	-	3,331
Cleaning	8,028	-	-	8,028	7,101	-	-	7,101
Accounting and Administration	3,375	-	-	3,375	-	-	-	-
Total expenditure on other material items	28,667	8,355	-	37,022	20,534	-	100	20,634

Other Expenditure

Internet, IT and Software licences etc	589	-	-	589	560	-	-	560
General Expenses	742	-	-	742	249	-	-	249
Total other expenditure	1,331	-	-	1,331	809	-	-	809
TOTAL ORDINARY EXPENDITURE	29,998	9,517	-	39,515	21,343	-	100	21,443

Note 3 Extraordinary Expenditure

Note 3	Extraordinary Expenditure	Year to 30th June 2023			Year to 30th June 2022				
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Extraordinary Expenditure in the period									
Legal Fees setting up the CIO									
Total of Extraordinary expenditure									
		8,363	-	-	8,363	1,803	-	-	1,803
		8,363	-	-	8,363	1,803	-	-	1,803

Barham Village Hall (CIO)
Notes to the Financial statements for the year to 30th June 2023

Note 4 Trustees Expenses and Related Party Transactions

No Trustees claimed any expenses during this accounting period, and nor have there been any related party transactions.

Note 5 Tangible Fixed Assets

	Year to 30th June 2023			Total funds	Year to 30th June 2022			Total funds
	Unrestricted funds	Restricted income funds	Endowment funds		Unrestricted funds	Restricted income funds	Endowment funds	
Land and Buildings				£				£
Cost or Value brought forward	-	-	2,000,000	2,000,000	-	-	-	-
Revaluation 2022 (on transfer to CIO)	-	-	-	-	-	-	2,000,000	2,000,000
	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Depreciation								
Balance brought forward	-	-	-	-	-	-	-	-
Depreciation charged in the period	-	-	32,000	32,000	-	-	-	-
	-	-	32,000	32,000	-	-	-	-
Net Book Value at 30th June	-	-	1,968,000	1,968,000	-	-	2,000,000	2,000,000

In accordance with 'Accounting Policies' note 1 above, other tangible assets, such as equipment and furnishings, are charged against income in the year of purchase as shown in note 2 under 'Separate material items of expenditure'.

Barham Village Hall (CLO)

Note 6 Debtors and Prepayments

Trade debtors
Prepayments and accrued income

Note 7 Cash and Bank

Savings Accounts
Current Accounts

Note 8 Creditors and Accruals

Trade creditors and accruals
Deposits received in advance

Barham Village Hall (CIO)
Notes to the Financial statements for the year to 30th June 2023

Note 9 Movement of Funds and Transfers

	Year to 30th June 2023		Year to 30th June 2022	
	Accumulated General funds	Designated funds	Total Unrestricted income funds	Total Unrestricted income funds
Balances brought forward	16,515	46,140	62,655	57,881
Operating surplus (deficit)	947	-	947	4,774
Transfers to other reserves	-	-	-	(15,000)
Transfers from other reserves	-	-	-	15,000
Balances carried forward	17,462	46,140	63,602	62,655

Restricted Funds

	Year to 30th June 2023		Year to 30th June 2022	
	Restricted income funds	Endowment funds	Restricted income funds	Endowment funds
Balances brought forward	10,000	2,000,000	10,000	-
Revaluation surplus	-	-	-	2,000,000
Receipts during the period	1,795	-	-	-
Charges against reserves	(9,517)	(32,000)	-	-
Balances carried forward	2,278	1,968,000	10,000	2,010,000

Total Reserves and Funds

	Year to 30th June 2023		Year to 30th June 2022	
	Accumulated and Designated Unrestricted	Restricted income funds	Accumulated and Designated Unrestricted	Restricted income funds
Balances brought forward	62,655	10,000	57,881	10,000
Operating surplus (deficit) for the period	947	(7,722)	4,774	-
Transfers to other reserves	-	-	(15,000)	-
Transfers from other reserves	-	-	15,000	-
Balances carried forward	63,602	2,278	62,655	10,000

**Independent examiner's report
to the trustees of the Barham Village Hall CIO
on the accounts for the year ended 30th June 2023
Charity number 1196678**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th June 2023 as set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 to enable a proper understanding of the accounts to be reached.

Signed



Date:

19th Oct 2023

Accounts

Barham Village Hall: Chair's report for the AGM (21/11/2022)

Following the lifting of the Covid restrictions 2022 has seen the return of regular hirers and a number of parties/weddings. Things are almost back to 'normal' and there are very few times when the hall is not being used.

At the last AGM it was agreed that the hall would convert to a Charitable Incorporated Organisation (CIO). The hall was previously an unincorporated charity. The new CIO was approved by the Charity Commission on the 19th November 2021. Following this the assets of the old charity were transferred to the new CIO on 21st March 2022. The formal transfer of the buildings and land by the Land Registry has proved to be more time consuming. The Big Lottery (now the Communities Fund) has a charge on the hall land because they granted us £580,000 in 2015. The lottery requested that the named people on the grant agreement be updated to include current trustees. A novation agreement has been prepared to allow the Land Registry to alter the ownership to the CIO.

In December 2021 and January 2022 we received a Covid Recovery grant from KCC for better covid signage/information, hand sanitisation points and for improvements to the cleaners room to allow the hall to be more easily kept clean.

In March sound absorption panels were installed in the Grabham Room. This has reduced the amount of reverberation and has limited the echoing and background noise. During the spring a lightning surge protector was installed to protect the electrical systems and the timber floors were given a 'freshen up'. The Queen's Platinum Jubilee picnic also took place and was greatly enjoyed.

During 2022 it became clear that the shop's storage shed was not big enough and that a larger space was required. The costs of building an extension to the hall on the site of the shed were explored and found to be prohibitively expensive. The possibility of utilising the old kitchen in the hall was suggested and the shop committee considered that it would give them the extra storage required. The old kitchen was cleared (with items being moved under the stage) and has been recently fitted out with shelving.

The Barham Downs History Society (BDHS) have wanted to build a 'heritage room' on the hall grounds for some time. They investigated an extension to the hall or the construction of a timber framed kit building. Neither of these options proved to be financially viable. In July the hall trustees agreed that the BDHS could occupy the committee room and the adjoining cloakroom for use as an archive/heritage centre. Alterations will be taking place shortly.

Lastly some Thank Yous. Thanks to:

- all the regular hirers for returning to the hall.
- to the Coffee Stop and 100 club for their contributions (financial and social).
- to Geoff, Steve, Roger and Andy for their help looking after the hall and grounds
- to Linda, Kim and Alison for doing a great job cleaning the hall
- to Alison carrying looking after the bookings, and
- to the trustees for their help and advice, in particular to Alison for taking over the treasurer role, for Delia being an excellent secretary and to Carol for her seven years as treasurer.

DAVID KINCAID

Barham Village Hall (Combined Accounts)

Combined Income and Expenditure Account for the 12 months to 30th June 2022

	12 months to 30th June 2022				Year to 30th June 2021			
	General Funds	Designated Funds	Restricted Funds	Total	General Funds	Designated Funds	Restricted Funds	Total
Income								
Hiring of premises and facilities	20,510.00			20,510.00	5,162.00			5,162.00
Community Store (rent and insurance)	8,465.75			8,465.75	7,748.48			7,748.48
Bowls Club rent	510.00			510.00	510.00			510.00
Allotment land rents	92.00			92.00	102.00			102.00
Wayleave	36.02			36.02	36.02			36.02
Coffee Stop	1,001.00			1,001.00	-			-
Power Recoveries Invoice	238.08			238.08	95.25			95.25
Donations	1,416.60			1,416.60	1,232.00			1,232.00
Canterbury City Council Grant	5,967.00			5,967.00	18,793.72			18,793.72
Bank interest - deposit account	31.83			31.83	134.68			134.68
	-			-	-			-
Total Income	38,268.28	-	-	38,268.28	33,814.15	-	-	33,814.15
Expenditure								
Repairs and maintenance	5,780.01			5,780.01	3,357.90			3,357.90
Gas and electricity	1,462.77			1,462.77	1,120.69			1,120.69
Water	353.81			353.81	632.68			632.68
Insurance	1,514.22			1,514.22	1,725.54			1,725.54
Cleaning	6,596.50			6,596.50	2,814.20			2,814.20
Waste collection	504.63			504.63	253.58			253.58
Administrative expenses	757.63			757.63	275.21			275.21
Miscellaneous expenses	1,854.58			1,854.58	604.45			604.45
Fixtures & Fittings	4,321.76		100.00	4,421.76	804.97			804.97
Improvements & Projects (note 3)	-			-	-	367.85		367.85
Total Expenditure	23,145.91	-	100.00	23,245.91	11,589.22	367.85	-	11,957.07
Operating surplus (deficit)	15,122.37	-	(100.00)	15,022.37	22,224.93	(367.85)	-	21,857.08
Transfer to Designated Funds (note 3)	(15,000.00)	15,000.00		-	(20,000.00)	20,000.00		-
Balances b/ fwd from previous years	16,392.84	31,139.74	10,100.00	57,632.58	14,167.91	11,507.59	10,100.00	35,775.50
Accumulated Funds carried forward	£ 16,515.21	£ 46,139.74	£ 10,000.00	£ 72,654.95	£ 16,392.84	£ 31,139.74	£ 10,100.00	£ 57,632.58

Barham Village Hall (Combined Accounts)

Balance Sheet as at 30th June 2022

	30th June 2022				30th June 2021			
	General Funds	Designated Funds	Restricted Funds	Total	General Funds	Designated Funds	Restricted Funds	Total
Fixed Assets								
Land and Buildings (revalued)	2,000,000.00			2,000,000.00				
Current Assets								
NatWest Liquidity Account	-	40,026.95	10,000.00	50,026.95				
Santander Current Account	-			-	2,410.75			2,410.75
Santander Deposit Account	-			-	14,765.05	31,139.74	10,100.00	56,004.79
NatWest Current Account	17,029.99	6,112.79		23,142.78				
Cash in hand	-			-	87.80			87.80
Debtors - receipts due in at year end	296.00			296.00	1,556.00			1,556.00
	17,325.99	46,139.74	10,000.00	73,465.73	18,819.60	31,139.74	10,100.00	60,059.34
Current Liabilities								
Creditors - expenses owed at year end	(419.78)			(419.78)	(656.76)			(656.76)
Receipts paid in advance	(391.00)			(391.00)	(1,770.00)			(1,770.00)
	(810.78)	-	-	(810.78)	(2,426.76)	-	-	(2,426.76)
Total Net Assets	£ 2,016,515.21	£ 46,139.74	£ 10,000.00	£ 2,072,654.95	£ 16,392.84	£ 31,139.74	£ 10,100.00	£ 57,632.58
representing								
Revaluation Reserves (Property)	2,000,000.00			2,000,000.00				
Accumulated Funds as at 30th June	16,515.21	46,139.74	10,000.00	72,654.95	16,392.84	31,139.74	10,100.00	57,632.58
	£ 2,016,515.21	£ 46,139.74	£ 10,000.00	£ 2,072,654.95	£ 16,392.84	£ 31,139.74	£ 10,100.00	£ 57,632.58

Notes to these Financial Statements

1. Fixed assets and equipment purchased are charged against income in full in the year acquired and are not accounted for as assets in the Balance Sheet.
2. Hall hire dues not received and expenses unpaid at the year end are accounted for in these financial statements.
3. Funds set aside out of the General Fund and designated for specified expenditure on the village hall improvements.
4. The Land and Buildings were valued and are now included in the accounts of the charity.

As elected officers and trustees of the Barham Village Hall Charitable Incorporated Organisation, we hereby acknowledge our legal responsibilities for safeguarding the assets of the Charity and confirm that all the financial transactions for the year to 30th June 2022 have been properly recorded in the books and records of the Charity and that there are no liabilities or assets of the Charity other than as disclosed in these financial statements.

David Kinoid (Chairman and Trustee)

Mrs Carol Allin (Hon Treasurer)

Signed for and on behalf of the Trustees and Committee of the Barham Village Hall - dated 31 August 2022

I have reviewed the accounting records of the Barham Village Hall (Charity and CIO) and hereby certify that the attached financial statements represent a true and fair view of the Charity's income and expenditure for the year to 30th June 2022 and the assets and liabilities as at that date as recorded in the books of the Charity.

Richard Calderwood (Honorary Examiner)

Barham Village Hall (Combined Accounts)

Combined Income and Expenditure Account for the 12 months to 30th June 2022

12 months to 30th June 2022				Year to 30th June 2021			
Designated		Restricted		Designated		Restricted	
Funds	Total	Funds	Total	Funds	Total	Funds	Total
Income							
Hiring of premises and facilities	20,510.00			5,162.00			
Community Store (rent and insurance)	8,465.75			7,748.48			
Bowls Club rent	510.00			510.00			
Allotment land rents	92.00			102.00			
Wayleave	36.02			36.02			
Coffee Stop	1,001.00						
Power Recoveries Invoice	238.08			95.25			
Donations	1,416.60			1,232.00			
Canterbury City Council Grant	5,967.00			18,793.72			
Bank interest - deposit account	31.83			134.68			
Total Income	38,268.28	-	-	33,814.15	-	-	-
Expenditure							
Repairs and maintenance	5,780.01			3,357.90			
Gas and electricity	1,462.77			1,120.69			
Water	353.81			632.68			
Insurance	1,514.22			1,725.54			
Cleaning	6,596.50			2,814.20			
Waste collection	504.63			253.58			
Administrative expenses	757.63			275.21			
Miscellaneous expenses	1,854.58			604.45			
Fixtures&fittings	4,321.76			804.97			
Improvements & Projects (note 3)	-			-			
Total Expenditure	23,145.91	-	-	11,589.22	-	-	-
Operating surplus (deficit)	15,122.37	-	-	22,224.93	(367.85)	-	-
Transfer to Designated Funds (note 3)	(15,000.00)			(20,000.00)			
Balances b/ fwd from previous years	16,392.84	31,139.74	10,100.00	14,167.91	11,507.59	10,100.00	35,775.50
Accumulated Funds carried forward	£ 16,515.21	£ 46,139.74	£ 10,000.00	£ 16,392.84	£ 31,139.74	£ 10,100.00	£ 57,632.58

Barham Village Hall (Combined Accounts)

Balance Sheet as at 30th June 2022

30th June 2022				30th June 2021			
Designated		Restricted		Designated		Restricted	
Funds	Total	Funds	Total	Funds	Total	Funds	Total
Fixed Assets							
Land and Buildings (revalued)	2,000,000.00						
Current Assets							
NatWest Liquidity Account	-	40,026.95	10,000.00	-	2,410.75	56,004.78	2,410.75
Santander Current Account	-	-	-	-	14,765.05	31,139.74	10,100.00
Santander Deposit Account	-	-	-	-	-	-	-
NatWest Current Account	17,029.99	6,112.79	-	87.80	-	-	87.80
Debtors - receipts due in at year end	296.00	-	-	1,556.00	-	-	1,556.00
Current Liabilities							
Creditors - expenses owed at year end	(419.78)	-	-	(656.76)	-	-	(656.76)
Receipts paid in advance	(391.00)	-	-	(1,770.00)	-	-	(1,770.00)
Total Net Assets	£ 2,016,515.21	£ 46,139.74	£ 10,000.00	£ 16,392.84	£ 31,139.74	£ 10,100.00	£ 57,632.58
Revaluation Reserves (Property)	2,000,000.00						
Accumulated Funds as at 30th June	16,515.21	46,139.74	10,000.00	16,392.84	31,139.74	10,100.00	57,632.58

Notes to these Financial Statements

1. Fixed assets and equipment purchased are charged against income in full in the year acquired and are not accounted for as assets in the Balance Sheet.
2. Hall hire does not received and expenses unpaid at the year end are accounted for in these financial statements.
3. Funds set aside out of the General Fund and designated for specified expenditure on the village hall improvements.
4. The Land and Buildings were valued and are now included in the accounts of the charity.

As elected officers and trustees of the Barham Village Hall Charitable Incorporated Organisation, we hereby acknowledge our legal responsibilities for safeguarding the assets of the Charity and confirm that all the financial transactions for the year to 30th June 2022 have been properly recorded in the books and records of the Charity and that there are no liabilities or assets of the Charity other than as disclosed in these financial statements.

David Kinsaid (Chairman and Trustee)
Mrs Carol Allin (Hon Treasurer)

31st August 2022

I have reviewed the accounting records of the Barham Village Hall (Charity and CIO) and hereby certify that the attached financial statements represent a true and fair view of the Charity's income and expenditure for the year to 30th June 2022 and the assets and liabilities as at that date as recorded in the books of the Charity.

Richard Caldwell (Honorary Examiner)