

# HIGHAM MEMORIAL HALL

England & Wales · Charity number 271461

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1976-06-17

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

## Contact

---

**Address** Higham Parish Council Sole Trustees  
Care Of Clerk  
18 hermitage Road Higham  
Kent  
ME3 7db

**Phone** 01634 559913

**Email** [clerk@higham-kent-pc.gov.uk](mailto:clerk@higham-kent-pc.gov.uk)

**Website** [www.highammemorialhall.org.uk](http://www.highammemorialhall.org.uk)

## Activities

---

**Objects:** A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF HIGHAM WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** HALL FOR HIRE USED BY ORGANISATIONS OPERATING FOR THE BENEFIT OF HIGHAM AND ITS RESIDENTS

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

---

- Area of benefit: HIGHAM
- Kent

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£32,010	£26,907	-	-
2024-08-31	£38,307	£30,254	-	-
2023-08-31	£25,529	£30,992	-	-
2022-08-31	£28,990	£27,712	-	-
2021-08-31	£29,373	£23,320	-	-
2020-08-31	£23,259	£25,469	-	-

## Trustees

---

Name	Role	Appointed
HIGHAM PARISH COUNCIL SOLE CORPORATE TRUSTEE		2023-11-07

---

**HIGHAM MEMORIAL HALL**

England & Wales - Charity number 271461

---

# Accounts

---

## Higham Memorial Hall

### Charity Reference and Administrative Details

For Year 01.09.24 to 31.08.25

**Charity Number** 271461

**Trustees** Higham Parish Council

**Registered Address** Higham Memorial Hall  
School Lane  
Higham  
Kent ME3 7JL

**Banker and Investment Managers**

The Co Operative Bank (Business)  
P O Box 250  
Skelmersdale  
WN8 6WT

**Independent Examiner**

See Independent Examiners Report

# Higham Memorial Hall Charity 271461

## Trustees Annual Report

For Year 01.09.24 to 31.08.25

The Trustees of Higham Memorial Hall Charity 271461 present their report together with the unaudited financial statements for the year as quoted above. The Trustees have adopted provisions of the Statement of recommended Practice (SORP) 'Accounting And Reporting by Charities' (FRS102) in preparing this annual report & financial statements.

### Charity Trustees

Sole Corporate Trustee – Higham Parish Council  
Appointed 8 November 2023

### Objectives and Aims

The main objective of the Charity is the management of the Village Hall for the inhabitants of the Parish of Higham.

### Objectives, strategies and activities

The Trustees would like to say thank you to the regular hirers of the Hall for their commitment & support to ensuring that the Village Hall stays a hub of the community. Thank you to the volunteers that enable the Village Hall to run smoothly

Hirers include Dog Training, Zumba, Yoga, Bowls, Badminton, HIARA, Whilst evenings during term time are filled with Brownies, Youth Club, Beavers, Cubs and Scouts. Weekends include Train Shows, Guinea Pig Shows, Private Events and Community Events.

Without the Hirers and the volunteers, the hall would not be able to run – so thank you.

### Public Benefit

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission (for England and Wales).

### Use of Volunteers

The Charity uses volunteers & Trustees in order to meet its charitable objectives.

### Financial Review – Policy on Reserves

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due. However, £2500 of funds have been 'restricted' or ear marked by Trustees to create a project fund for replacing the floor. This is an ongoing project to happen once enough funds have been accrued. The restricted funds have increased by £568 over the accounting to £2500 from £1932.

### Financial Review – Investment Policy and Objectives

There are no specific restrictions on investment powers as conferred by the Trust Deed.

2.

## **Structure, Governance and Management**

### **Governing Document**

The Higham Memorial Hall Charity 271461 is an unincorporated charity registered with the Charity Commission in England and Wales. The Governing Document is the Trust Deed dated July 1974 and as amended on 8 November 2023.

### **Induction and Training of Trustees**

Trustees have free access to all activities to ensure that they are fully aware of the activities and methods of the Trust.

### **Major risks and management of those risks**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems & controls are in place to mitigate the Charity's exposure to risks.

### **Financial Instruments**

#### **Objectives and Policies**

The Charity's activities expose it to a number of financial risks such as but not limited to credit risk, cash flow risk and liquidity risk.

The use of financial derivatives is governed by the Charity's policies and approved by the Trustees, which provide written principles on the use of financial derivatives to manage the risks.

The charity does not use derivative financial instruments for speculative purposes.

The Annual Report was approved by the Trustees of the Charity and signed on its behalf by

Signed 

Name

COUNCILLOR JOHN GREY

Date

26 JAN 26

**Higham Memorial Hall (Charity 271461)**

**Balance Sheet as of 31 August 2025**

	<b>2025</b>	<b>2024</b>
<b>Fixed Assets</b>		
Tangible Assets	<u>335</u>	<u>335</u>
	<u>335</u>	<u>335</u>
<b>Current Assets</b>		
Prepayments	0	929
Cash at Bank (and in hand if applicable) AS OF 31.08.25	37,307	31,570
<b>Creditors: amounts falling due within one year</b>	<u>0</u>	<u>(630)</u>
<b>Net Current Assets</b>	37,307	<u>31,869</u>
<b>Total Assets less current Liabilities</b>	<u>37,307</u>	<u>32,204</u>
<b>Net Assets</b>	<u>37,307</u>	<u>30,272</u>
<b>Charity Funds</b>		
Restricted Funds	<u>2,500</u>	<u>- 1,932</u>
Unrestricted Funds	<u>34,807</u>	<u>30,272</u>
<b>Total Charity Funds</b>	<u>37,307</u>	<u>32,204</u>

These financial documents (that should be read as a whole) were approved and authorised for issue by the Trustees of the Higham Memorial Hall (Charity 271461)

Signed



Date 26/01/26

## Higham Memorial Hall (Charity 271461)

### Statement of Financial Activities Including Income & Expenditure for the Year Ended 31 August 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025£	Total 2024 £
<b>Income from:</b>				
<b>Charitable Activities</b>				
Lettings	31,180	568	31,748	37,755
Donations	0	-	0	299
<b>Income from other trading activities</b>				
Fundraising events	-	-	-	0
<b>Other income</b>				
Grants Government Grants	-	-	-	-
Interest Receivable	<u>262</u>	-	<u>262</u>	<u>253</u>
<b>Total Income</b>	<b><u>31,442</u></b>	<b><u>568</u></b>	<b><u>32,010</u></b>	<b><u>38,307</u></b>
<b>Expenditure on:</b>				
Wages and Salaries	4,578 -		4,578	4,406
Rent and Rates	808	-	808	1,008
Insurance	970	-	970	845
Independent Examiners Fee	-	-	-	0
Light and Heat (Hall)	7,996	-	7,996	8,127
Electricity Changing Rooms (non-reimbursement)	257		257	0
Telephone and Internet	651	-	651	137
Stationery and Printing	-	-	-	0
Repairs	4,380	-	4,380	11,521
Annual Planned Maintenance	4,664		4,664	0
Legal and Professional	-	-	-	0
Licences and Subscriptions	494	-	494	494
Disposal on land and buildings lease expenses	0	-	0	3,483
Sundry Expenses Prepayments from 23-24	2,109	-	<u>2,109</u>	<u>221</u>
<b>Total Expenditure</b>	<b><u>(26,907)</u></b>	<b>-</b>	<b><u>(26,907)</u></b>	<b><u>(30,254)</u></b>
<b>Net income/(expenditure)</b>	<b>4,535</b>	<b>568</b>	<b>5,103</b>	<b><u>8,053</u></b>
<b>Net movement in funds</b>	<b><u>4,535</u></b>	<b><u>568</u></b>	<b><u>5,103</u></b>	<b><u>8,053</u></b>
<b>Reconciliation of Funds</b>				
Total funds brought forward	30,272	1,932	32,204	<u>24,151</u>
<b>Total funds carried forward</b>	<b><u>34,807</u></b>	<b><u>2,500</u></b>	<b><u>37,307</u></b>	<b><u>32,204</u></b>

All income and expenditure are from continuing activities. This statement of financial activities includes all gains/(losses) during 01.09.24 – 31.08.25

## Higham Memorial Hall (Charity 271461)

### Additional Statement of Financial Activities Including Income & Expenditure for the Year Ended 31 August 2024

#### Income

	2025 £	2024 £
Hiring / Letting	31,748	37,755
Fundraising	0	0
Donations	0	299
Interest Received on Savings	262	253
Government Grants and/or other Grants	0	0
	<u>32,010</u>	<u>38,307</u>

#### Income from Charitable Activities

2023/2024 - £37,755 of which £1,932 is restricted

2024/2025 - £32,010 of which £2,500 is restricted.

These restricted funds have been ear marked for specific projects – Hall flooring / Deep Cleaning

#### Independent Examiners Remuneration

No independent Examiners Remuneration has been paid in the year ending 31 August 2025

#### Tangible Fixed Assets

A tangible fixed asset register is being created (The definition of a tangible fixed asset being, the value holding assets that are physical in nature and are perceptible by touch).

	Computer Equipment	Fixed Assets at Hall	Total
<b>Cost of Valuation</b>			
01.09.2023	68	291	359
Disposal	-	-	
31.08.2024	68	291	359
<b>Depreciation Charge for Year</b>	<b>(12)</b>	<b>(12)</b>	<b>(12)</b>
<b>Netbook Value</b>			
At 31 August 2025	56	279	335
<b>Compared to</b>			
At 31 August 2024	56	279-	335

**Higham Memorial Hall (Charity 271461)**

**Notes to the of Financial Statements for the  
Year Ended 31 August 2024**

<b>Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Prepayments	0	929
<b>Total</b>	<u>0</u>	<u>929</u>

Prepayments are expenses that are paid in advance but not yet incurred. Classified as an asset rather than an expense. Once these expenses are incurred, the asset account will be reduced and expenses acknowledged on the income statement.

**● Creditors amounts falling due within 1 year**

Accruals	0	630
<b>Total</b>	<u>0</u>	<u>630</u>

Debt that is owed to creditors

**Unrestricted Funds**

Funds that are available for any use in connection with the Charity 271461

**● Restricted Funds**

Funds that are specifically allocated for a use with the Charity

2025      Increased Restricted Funds by £568 Total    2,500  
Towards Deep Cleaning Kitchen and Projects i.e. Flooring

2024      Restricted Funds for Hall Flooring            1,932



Section A

Independent Examiner's Report

Report to the trustees

HIGHAM MEMORIAL HALL

On accounts for the year ended

31 AUGUST 2025 Charity no (if any) 271461

Set out on pages

1 - 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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.

\* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 7 May 2026

Name: MARTIN FIELDER-WHITE

Relevant professional qualification(s) or body

MIInst AM (Adv Dip)

(if any):

Address:

WILMINGTON, GRAYSEND ROAD  
SHORNE, KENT  
DA12 3JH.

**Section 5**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

**HIGHAM MEMORIAL HALL**

England & Wales - Charity number 271461

---

# Accounts

---

**Higham Memorial Hall**

**Charity Reference and Administrative Details**

For Year 01.09.23 to 31.08.24

**Charity Number** 271461

**Trustees** Higham Parish Council

**Registered Address** Higham Memorial Hall  
School Lane  
Higham  
Kent ME3 7JL

**Banker and Investment Managers**

The Co Operative Bank (Business)  
P O Box 250  
Skelmersdale  
WN8 6WT

**Independent Examiner**

See Independent Examiners Report

## **Higham Memorial Hall Charity 271461**

### **Trustees Annual Report**

For Year 01.09.23 to 31.08.24

The Trustees of Higham Memorial Hall Charity 271461 present their report together with the unaudited financial statements for the year as quoted above. The Trustees have adopted provisions of the Statement of recommended Practice (SORP) 'Accounting And Reporting by Charities' (FRS102) in preparing this annual report & financial statements.

#### **Charity Trustees**

Sole Corporate Trustee – Higham Parish Council  
Appointed 8 November 2023

#### **Objectives and Aims**

The main objective of the Charity is the management of the Village Hall for the inhabitants of the Parish of Higham.

#### **Objectives, strategies and activities**

The Trustees would like to say thank you to the regular hirers of the Hall for their commitment & support to ensuring that the Village Hall stays a hub of the community and thank you to the volunteers that enable the Village Hall to run smoothly.

Hirers include Dog Training, Zumba, Yoga, Bowls and HIARA, whilst evenings during term time are filled with Brownies, Youth Club, Beavers, Cubs and Scouts. Weekends include Train Shows, Guinea Pig Shows, Private Events and Community Events.

Without the Hirers and the volunteers, the hall would not be able to run – so thank you.

#### **Public Benefit**

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission (for England and Wales).

#### **Use of Volunteers**

The Charity uses volunteers in order to meet its charitable objectives.

#### **Financial Review – Policy on Reserves**

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due. However, £1932 of funds have been 'restricted' or ear marked by Trustees to create a project fund for replacing the floor. This is an ongoing project to happen once enough funds have been accrued.

#### **Financial Review – Investment Policy and Objectives**

There are no specific restrictions on investment powers as conferred by the Trust Deed.

2.

## **Structure, Governance and Management**

### **Governing Document**

The Higham Memorial Hall Charity 271461 is an unincorporated charity registered with the Charity Commission in England and Wales. The Governing Document is the Trust Deed dated July 1974 and as amended on 8 November 2023.

### **Induction and Training of Trustees**

Trustees have free access to all activities to ensure that they are fully aware of the activities and methods of the Trust.

### **Major risks and management of those risks**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems & controls are in place to mitigate the Charity's exposure to risks.

### **Financial Instruments**

#### **Objectives and Policies**

The Charity's activities expose it to a number of financial risks such as but not limited to credit risk, cash flow risk and liquidity risk.

The use of financial derivatives is governed by the Charity's policies and approved by the Trustees, which provide written principles on the use of financial derivatives to manage the risks.

The charity does not use derivative financial instruments for speculative purposes.

The Annual Report was approved by the Trustees of the Charity and signed on its behalf by



Signed

Name JOHN GREY

Date 27/06/2025

## Higham Memorial Hall (Charity 271461)

### Statement of Financial Activities Including Income & Expenditure for the Year Ended 31 August 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>				
<b>Charitable Activities</b>				
Lettings	35,823	1,932	37,755	24,842
Donations	299	-	299	-
<b>Income from other trading activities</b>				
Fundraising events	-	-	-	255
<b>Other income</b>				
Grants / Government Grants	-	-	-	-
Interest Receivable	253	-	253	93
<b>Total Income</b>	<b><u>36,375</u></b>	<b><u>1,932</u></b>	<b><u>38,307</u></b>	<b><u>25,190</u></b>
<b>Expenditure on:</b>				
Wages and Salaries	4,406	-	4,406	3,378
Rent and Rates	1,008	-	1,008	1,007
Insurance	845	-	845	941
Independent Examiners Fee	-	-	-	618
Light and Heat	8,127	-	8,127	2,937
Telephone and Fax	137	-	137	78
Stationary and Printing	-	-	-	190
Repairs and Renewals	11,521	-	11,521	13,704
Legal and Professional	-	-	-	5,374
Licences and Subscriptions	494	-	494	494
Depreciation	12	-	12	12
Disposal on land and buildings lease expenses	3,483	-	3,483	3,060
Sundry Expenses	221	-	221	1,440
<b>Total Expenditure</b>	<b><u>(30,254)</u></b>	<b>-</b>	<b><u>(30,254)</u></b>	<b><u>(33,233)</u></b>
<b>Net income/(expenditure)</b>	<b>6,121</b>	<b>1,932</b>	<b>8,053</b>	<b><u>(8,043)</u></b>
<b>Net movement in funds</b>	<b><u>6,121</u></b>	<b><u>1,932</u></b>	<b><u>8,053</u></b>	<b><u>(8,043)</u></b>
<b>Reconciliation of Funds</b>				
Total funds brought forward	24,151	-	24,151	32,194
<b>Total funds carried forward</b>	<b><u>30,272</u></b>	<b><u>1,932</u></b>	<b><u>32,204</u></b>	<b><u>24,151</u></b>

All income and expenditure are from continuing activities. This statement of financial activities includes all gains/(losses) during 01.09.23 – 31.08.24

**Higham Memorial Hall (Charity 271461)**

**Balance Sheet as of 31 August 2024**

	<b>2024</b>	<b>2023</b>
<b>Fixed Assets</b>		
Tangible Assets	<u>335</u>	<u>68</u>
	<u>335</u>	<u>68</u>
<b>Current Assets</b>		
Prepayments	929	968
Cash at Bank (and in hand if applicable) AS OF 31.08.24	31,570	23,733
<b>Creditors: amounts falling due within one year</b>		
	<u>(630)</u>	<u>(618)</u>
<b>Net Current Assets</b>	31,869	<u>24,083</u>
<b>Total Assets less current Liabilities</b>	<u>32,204</u>	<u>24,151</u>
<b>Net Assets</b>	<u>32,204</u>	<u>24,151</u>
<b>Charity Funds</b>		
Restricted Funds	<u>1,932</u>	<u>-</u>
Unrestricted Funds	<u>30,272</u>	<u>24,151</u>
<b>Total Charity Funds</b>	<u>32,204</u>	<u>24,151</u>

These financial documents (that should be read as a whole) were approved and authorised for issue by the Trustees of the Higham Memorial Hall (Charity 271461)



Signed

Date 24/6/2025

## Higham Memorial Hall (Charity 271461)

### Additional Statement of Financial Activities Including Income & Expenditure for the Year Ended 31 August 2024

#### Income

	2024 £	2023 £
Hiring / Letting	37,755	24,842
Fundraising	-	255
Donations	299	-
Interest Received on Savings	253	93
Government Grants and/or other Grants	-	-
	<u>38,307</u>	<u>25,190</u>

#### Income from Charitable Activities

2023 - £25,097 of which £Nil was restricted

2024 - £37,755 of which £1,932 is restricted.

These restricted funds have been ear marked for specific projects – Hall flooring

#### Independent Examiners Remuneration

No independent Examiners Remuneration has been paid in the year ending 31 August 2024. It should be noted for year ending 31 August 2025 there will be 2 independent examiners remunerations to do both financial years.

#### Tangible Fixed Assets

A tangible fixed asset register is being created (The definition of a tangible fixed asset being, the value holding assets that are physical in nature and are perceptible by touch).

	Computer Equipment	Fixed Assets at Hall	Total
<b>Cost of Valuation</b>			
01.09.2023	68	291	359
Disposal	-	-	
31.08.2024	68	291	359
 <b>Depreciation Charge for Year</b>	 (12)	 (12)	 (12)
 <b>Netbook Value</b>			
At 31 August 2024	56	279	335
Compared to			
At 31 August 2023	68	-	68

**Higham Memorial Hall (Charity 271461)**

**Notes to the of Financial Statements for the  
Year Ended 31 August 2024**

<b>Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
Prepayments	929	968
<b>Total</b>	<u>929</u>	<u>968</u>

Prepayments are expenses that are paid in advance but not yet incurred. Classified as an asset rather than an expense. Once these expenses are incurred, the asset account will be reduced and expenses acknowledged on the income statement. (Yearly maintenance contracts)

**Creditors amounts falling due within 1 year**

Accruals	630	618
<b>Total</b>	<u>630</u>	<u>618</u>

Debt that is owed to creditors i.e. refundable deposits for bookings

**Unrestricted Funds**

Funds that are available for any use in connection with the Charity 271461

**Restricted Funds**

Funds that are specifically allocated for a use with the Charity

2024	Restricted Funds for Hall Flooring	1,932
------	------------------------------------	-------



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

HIGHAM MEMORIAL HALL

**On accounts for the year  
ended**

31 AUGUST 2024

**Charity no  
(if any)**

271461

**Set out on pages**

1 - 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

**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 2011 Act and in carrying out my examination, I have followed 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. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

**Signed:**

*M. Fielder-White*

**Date:**

24-6-25

**Name:**

MARTIN FIELDER-WHITE

**Relevant professional  
qualification(s) or body  
(if any):**

MI not AM (Adv Dip)

**Address:**

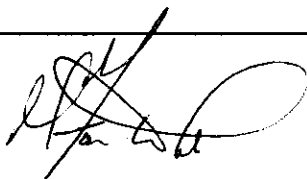
WILMINGTON GRAVESEND ROAD  
SHORNE, KENT  
DA12 3JH.

**Section B Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

A handwritten signature in black ink, appearing to be "John W. G.", located below the large rectangular box.

**HIGHAM MEMORIAL HALL**

England & Wales - Charity number 271461

---

# Accounts

---

**Higham Memorial Hall Association**

**Annual Report and Financial Statements**

**For the Year Ended 31 August 2023**

# Higham Memorial Hall Association

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12

**Higham Memorial Hall Association**  
**Charity Reference and Administrative Details**

<b>Charity registration number</b>	271461
<b>Trustees</b>	Mr K Bradley, Chairman Mr P Morriss, Vice Chairman Mrs F Bradley, Secretary Miss R Martin, Treasurer Mr R George Mr C Phillips Mr D Lewing Mrs J Lewing Mrs M Knight
<b>Registered office</b>	School Lane Higham Kent ME3 7JL
<b>Banker and investment managers</b>	Santander Bootle Merseyside L30 4GB  The Cooperative Bank (Business) PO Box 250 Skelmersdale WN8 6WT
<b>Independent Examiner</b>	King & Taylor (12 Limited) 123 Cross Lane East Gravesend Kent DA12 5HA

# Higham Memorial Hall Association

## Trustees' Annual Report

The Trustees present their report together with the unaudited financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr K Bradley, Chairman (resigned 7 November 2023)  
Mr P Morriss, Vice Chairman (resigned 7 November 2023)  
Mrs F Bradley, Secretary (resigned 7 November 2023)  
Miss R Martin, Treasurer (resigned 7 November 2023)  
Mr R George (resigned 7 November 2023)  
Mrs M Knight (resigned 7 November 2023)  
Mr C Phillips (resigned 7 November 2023)  
Mr D Lewing (resigned 7 November 2023)  
Mrs J Lewing (resigned 7 November 2023)  
Higham Parish Council (appointed 8 November 2023)

### Objectives and aims

The main objectives of the Trust are the management of the Village Hall for the inhabitants of the Parish of Higham.

Decisions have been made over the last accounting year whereby the current Trustees have decided that they will not be standing for re-election and a Sole Trustee will be taking over shortly. This was done in the best interest of the Charity and to enable to the hall to continue to thrive as a community hub.

This was not a decision taken lightly and we are sure that the new Trustees will take care of the Charity and its values.

Details of the financial results for the year can be found in the attached receipts and payments accounts.

### Objectives, strategies and activities

The Committee Members have always been committed to ensuring that Hall remains an asset to the village which is why so much change has been going on. A massive thank you to each Trustee & Committee Member for their invaluable help & time dedicated to the Hall over the last year. Another thank you goes to the Hirers of the hall that make the Hall a community hub.

When we are open, our weekdays are fully booked with a vast range of groups from Irish Dancing, Dog Training, Zumba, Yoga and Exercise Groups. Weekends are when the larger train shows, guinea pig shows and private bookings take place, but our dates do go very quickly.

Without the Hirers and the volunteer Committee Members, the hall would not be able to run – so thank you.

### Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# Higham Memorial Hall Association

## Trustees' Annual Report

### Use of volunteers

The Charity uses volunteers in order to meet its charitable objectives.

### Financial review

### Policy on reserves

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due.

### Investment policy and objectives

Investment powers are conferred by the Trust Deed which imposes no specific restrictions.

### Structure, governance and management

#### Nature of governing document

The Higham Memorial Hall Association is an unincorporated charity registered with the Charity Commission in England and Wales. The governing document is the Trust Deed dated July 1974.

#### Induction and training of trustees

Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the Trust.

#### Major risks and management of those risks

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and controls are in place to mitigate the Charity's exposure to these risks.

### Financial instruments

#### Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity and signed on its behalf by:

Mr K Bradley  
Trustee

Date : 22 October 2023

## Higham Memorial Hall Association

### Independent Examiner's Report to the Trustees of Higham Memorial Hall Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 7 to 12.

#### 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 2006 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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. I confirm that no 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 charity 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.

*Signed:*

*J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA*

*Date 24 October 2023*

## Higham Memorial Hall Association

### Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31 August 2023

	Note	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
<b>Charitable Activities</b>					
Lettings	3	24,842	-	24,842	20,718
Donations	3	-	-	-	4,117
<b>Income from other trading activities</b>					
Fundraising events	3	255	-	255	481
<b>Other income</b>					
Government grant	3	-	-	-	2,667
Interest receivable	3	93	-	93	3
<b>Total income and endowments</b>		<u>25,190</u>	<u>-</u>	<u>25,190</u>	<u>27,986</u>
<b>Expenditure on:</b>					
Wages and salaries		3,378	-	3,378	6,454
Rent and rates		1,007	-	1,007	1,587
Insurance		941	-	941	836
Independent examination fee	4	618	-	618	605
Light and heat		2,937	-	2,937	2,644
Telephone and fax		78	-	78	72
Stationery and printing		190	-	190	109
Repairs and renewals		13,704	-	13,704	1,157
Legal and professional		5,374	-	5,374	-
Licences and subscriptions		494	-	494	298
Depreciation		12	-	12	-
Disposal on land and buildings lease expenses		3,060	-	3,060	-
Sundry expenses		1,440	-	1,440	1,365
<b>Total expenditure</b>		<u>(33,233)</u>	<u>-</u>	<u>(33,233)</u>	<u>(25,127)</u>
<b>Net income/(expenditure)</b>		<u>(8,043)</u>	<u>-</u>	<u>(8,043)</u>	<u>2,859</u>
<b>Net movement in funds</b>		<u>(8,043)</u>	<u>-</u>	<u>(8,043)</u>	<u>2,859</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	7	<u>32,194</u>	<u>-</u>	<u>32,194</u>	<u>29,335</u>
<b>Total funds carried forward</b>	7	<u><u>24,151</u></u>	<u><u>-</u></u>	<u><u>24,151</u></u>	<u><u>32,194</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

# Higham Memorial Hall Association

## Balance Sheet At 31 August 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	<u>68</u>	<u>3,060</u>
		<u>68</u>	<u>3,060</u>
<b>Current assets</b>			
Prepayments	6	968	1,007
Cash at bank and in hand		23,733	28,732
<b>Creditors: amounts falling due within one year</b>	7	<u>(618)</u>	<u>(605)</u>
<b>Net current assets</b>		<u>24,083</u>	<u>29,134</u>
<b>Total assets less current liabilities</b>		<u>24,151</u>	<u>32,194</u>
<b>Net assets</b>		<u>24,151</u>	<u>32,194</u>
<b>Charity Funds</b>			
Restricted funds	8	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>	8	<u>24,151</u>	<u>32,194</u>
<b>Total charity funds</b>	8	<u>24,151</u>	<u>32,194</u>

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees

Mr K Bradley, Trustee

Date: 22 October 2023

The notes on pages 9 to 12 form part of these financial statements.

# Higham Memorial Hall Association

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 1 Summary of significant accounting policies

#### (a) General information and basis of preparation

The charity is a trust registered by the Charity commission in England and Wales and governed by the Schemes dated 10<sup>th</sup> July 1978 and 26 March 1997. The registered address is given on page 2 of these financial statements. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. These include funds for repairs and maintenance and extraordinary repair reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from investments in the form of dividends and interest is included in the financial statements when declared.

Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be reliably measured and is not deferred.

# Higham Memorial Hall Association

## Notes to the Financial Statements for the Year Ended 31 August 2023

### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of running and maintaining the Hall. Other expenditure represents those items not falling into the above category.

### (e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

### (f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land	Nil
Leasehold improvements	Over the life of the lease
Computer equipment	20% reducing balance

### (g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### (h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 3 Income

	2023 £	2022 £
Lettings	24,842	20,718
Fundraising	255	481
Donations	-	4,117
Interest received	93	3
Government grant	-	2,667
	25,190	27,986

Income from charitable activities was £25,097 (2022 - £21,199) of which £Nil (2022 - £Nil) was attributable to restricted and £25,097 (2022 - £21,199) was attributable to unrestricted funds.

#### 4 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £618 (2022 - £605).

#### 5 Tangible fixed assets

	Short leasehold £	Computer equipment £	Total £
Cost or valuation:			
At 1 September 2022	3,061	80	3,141
Disposals	(3,061)	-	(3,061)
At 31 August 2023	-	80	80
Depreciation:			
At 1 September 2022	-	-	-
Charge for the year	-	12	12
At 31 August 2023	-	12	12
Net book value:			
At 31 August 2023	-	68	68
At 31 August 2022	3,061	80	3,141

On 13 January 2022 a transfer of land was made to the Official Custodian for Charities under powers given under the Charities Act 2011 which now holds the property on behalf of Higham Memorial Hall. No payment was made for this, however associated costs related to this were capitalised and included on the balance sheet under the expectation that a lease would be signed in due course. During the year it became clear that the lease would not be renewed, therefore these costs have now been written of.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 6 Debtors

	2023 £	2022 £
Prepayments	968	1,007
Total	968	1,007

#### 7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	618	605
Total	618	605

#### 8 Fund reconciliation

##### Funds

	Balance at 1 Sept 2022 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2023 £
<b>Unrestricted</b>					
General reserve	32,194	25,190	(33,233)	-	24,151
Restricted reserve	-	-	-	-	-
	32,194	25,190	(33,233)	-	24,151

	Balance at 1 Sept 2021 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2022 £
<b>Unrestricted</b>					
General reserve	29,335	27,986	(25,127)	-	32,194
Restricted reserve	-	-	-	-	-
	29,335	27,986	(25,127)	-	32,194

**HIGHAM MEMORIAL HALL**

England & Wales - Charity number 271461

---

# Accounts

---

**Higham Memorial Hall Association**  
**Annual Report and Financial Statements**  
**For the Year Ended 31 August 2022**

# Higham Memorial Hall Association

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12

**Higham Memorial Hall Association**  
**Charity Reference and Administrative Details**

<b>Charity registration number</b>	271461
<b>Trustees</b>	Mr K Bradley, Chairman Mr P Morriss, Vice Chairman Mrs F Bradley, Secretary Miss R Martin, Treasurer Mr R George Mr C Phillips Mr D Lewing Mrs J Lewing Mrs M Knight
<b>Registered office</b>	School Lane Higham Kent ME3 7JL
<b>Banker and investment managers</b>	Santander Booth Merseyside L30 4GB  The Cooperative Bank (Business) PO Box 250 Skelmersdale WN8 6WT
<b>Independent Examiner</b>	King & Taylor (12 Limited) 123 Cross Lane East Gravesend Kent DA12 5HA

## Higham Memorial Hall Association

### Trustees' Annual Report

The Trustees present their report together with the unaudited financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr K Bradley, Chairman  
Mr P Morriss, Vice Chairman  
Mrs F Bradley, Secretary  
Miss R Martin, Treasurer  
Mr R George  
Mrs M Knight  
Mr C Phillips  
Mr D Lewing  
Mrs J Lewing

#### Objectives and aims

The main objectives of the Trust are the management of the Village Hall for the inhabitants of the Parish of Higham.

Regrettably at the date of preparation of these Accounts, the lease has still not been agreed. Whilst the Charity is ready to sign the lease and has been for some time, sadly the Parish Council will not allow this to happen due to some changes they would like but which would not be in the best interest of the Charity. We are continuing to run the hall until an outcome is agreed.

Details of the financial results for the year can be found in the attached receipts and payments accounts.

#### Objectives, strategies and activities

Since Covid this is the first full year of the hall being open and it has been jammed with lots of bookings and likewise lots of work being done. The Committee members, as usual, are committed to ensure the continuance of the Hall as an asset to Higham and its residents. A massive thank you to each of them for their time and help to make sure that the hall is kept as an integral part of the village & that it isn't lost.

As we mention every year, we still urgently need more volunteers to join the Committee, both as elected members and representatives of the organisations that use the Hall.

When we are open, our weekdays are fully booked with a vast range of groups from Irish Dancing, Dog Training, Zumba, Yoga and Sewing classes. Weekends are when the larger train shows, guinea pig shows and private bookings take place, but our dates do go very quickly.

The Committee members, as usual, are committed to ensure the continuance of the Hall as an asset to Higham and its residents. A massive thank you to each of them for their time and help.

#### Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Higham Memorial Hall Association

### Trustees' Annual Report

#### Use of volunteers

The Charity uses volunteers in order to meet its charitable objectives.

#### Financial review

#### Policy on reserves

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due.

#### Investment policy and objectives

Investment powers are conferred by the Trust Deed which imposes no specific restrictions.

#### Structure, governance and management

#### Nature of governing document

The Higham Memorial Hall Association is an unincorporated charity registered with the Charity Commission in England and Wales. The governing document is the Trust Deed dated July 1974.

#### Induction and training of trustees

Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the Trust.

#### Major risks and management of those risks


The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and controls are in place to mitigate the Charity's exposure to these risks.

#### Financial instruments

#### Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity and signed on its behalf by:



Mr K Bradley  
Trustee

Date : 6/11/22

## Higham Memorial Hall Association

### Independent Examiner's Report to the Trustees of Higham Memorial Hall Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 7 to 12.

#### 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 2006 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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. I confirm that no 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 charity 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.

Signed:



J T Durrell

FCA

12 Limited trading as King and Taylor

Chartered Accountants

123 Cross Lane East

Gravesend

Kent

DA12 5HA

Date 10<sup>th</sup> November 2022

## Higham Memorial Hall Association

### Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31 August 2022

	Note	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
<b>Charitable Activities</b>					
Lettings	3	20,718	-	20,718	5,077
Donations	3	4,117	-	4,117	-
<b>Income from other trading activities</b>					
Fundraising events	3	481	-	481	5
<b>Other income</b>					
Government grant	3	2,667	-	2,667	24,288
Interest receivable	3	3	-	3	53
<b>Total income and endowments</b>		<u>27,986</u>	<u>-</u>	<u>27,986</u>	<u>29,423</u>
<b>Expenditure on:</b>					
Wages and salaries		6,454	-	6,454	947
Rent and rates		1,587	-	1,587	305
Insurance		836	-	836	1,323
Independent examination fee	4	605	-	605	576
Light and heat		2,644	-	2,644	1,678
Telephone and fax		72	-	72	-
Stationery and printing		109	-	109	-
Repairs and renewals		11,157	-	1,157	15,009
Licences and subscriptions		298	-	298	117
Donation		-	-	-	50
Sundry expenses		1,365	-	1,365	932
<b>Total expenditure</b>		<u>(25,127)</u>	<u>-</u>	<u>(25,127)</u>	<u>(20,937)</u>
<b>Net income/(expenditure)</b>		<u>2,859</u>	<u>-</u>	<u>2,859</u>	<u>8,486</u>
<b>Net movement in funds</b>		<u>2,859</u>	<u>-</u>	<u>2,859</u>	<u>8,486</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	7	<u>29,335</u>	<u>-</u>	<u>29,335</u>	<u>20,849</u>
<b>Total funds carried forward</b>	7	<u>32,194</u>	<u>-</u>	<u>32,194</u>	<u>29,335</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

# Higham Memorial Hall Association

## Balance Sheet At 31 August 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	<u>3,060</u>	<u>-</u>
		<u>3,060</u>	<u>-</u>
<b>Current assets</b>			
Prepayments	6	1,007	2,460
Cash at bank and in hand		28,732	27,451
<b>Creditors: amounts falling due within one year</b>	7	<u>(605)</u>	<u>(576)</u>
<b>Net current assets</b>		<u>29,134</u>	<u>29,335</u>
<b>Total assets less current liabilities</b>		<u>32,194</u>	<u>29,335</u>
<b>Net assets</b>		<u>32,194</u>	<u>29,335</u>
<b>Charity Funds</b>			
Restricted funds	8	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>	8	<u>32,194</u>	<u>29,335</u>
<b>Total charity funds</b>	8	<u>32,194</u>	<u>29,335</u>

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr K Bradley, Trustee

Date:

6/11/22

The notes on pages 9 to 12 form part of these financial statements.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

The charity is a trust registered by the Charity Commission in England and Wales and governed by the Schemes dated 10<sup>th</sup> July 1978 and 26 March 1997. The registered address is given on page 2 of these financial statements. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. These include funds for repairs and maintenance and extraordinary repair reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from investments in the form of dividends and interest is included in the financial statements when declared.

Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be reliably measured and is not deferred.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of running and maintaining the Hall. Other expenditure represents those items not falling into the above category.

#### (e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

#### (f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land	Nil
Leasehold improvements	Over the life of the lease
Fixtures and fittings	Straight line over 5 years

#### (g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 3 Income

	2022 £	2021 £
Lettings	20,718	5,077
Fundraising	481	5
Donations	4,117	-
Interest received	3	53
Government grant	2,667	24,288
	<u>27,986</u>	<u>29,423</u>

Income from charitable activities was £20,718 (2021 - £5,077) of which £Nil (2021 - £Nil) was attributable to restricted and £20,718 (2021 - £5,077) was attributable to unrestricted funds.

#### 4 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £605 (2021 - £576).

#### 5 Tangible fixed assets

On 13 January 2022 a transfer of land was made to the Official Custodian for Charities under powers given under the Charities Act 2011 which now holds the property on behalf of Higham Memorial Hall. No payment was made for this, however associated costs related to this have been capitalised and included on the balance sheet under the expectation that a lease will be signed in due course. At the year end, the charity had not signed a formal lease with negotiations still ongoing to formalise terms.

#### 6 Debtors

	2022 £	2021 £
Prepayments	1,007	2,460
Total	<u>1,007</u>	<u>2,460</u>

#### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	605	576
Total	<u>605</u>	<u>576</u>

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 8 Fund reconciliation

##### Funds

	Balance at 1 Sept 2021 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2022 £
<b>Unrestricted</b>					
General reserve	29,335	27,986	(25,127)	-	32,194
Restricted reserve	-	-	-	-	-
	29,335	27,986	(25,127)	-	32,194

	Balance at 1 Sept 2020 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2021 £
<b>Unrestricted</b>					
General reserve	20,849	29,423	(20,937)	-	29,335
Restricted reserve	-	-	-	-	-
	20,849	29,423	(20,937)	-	29,335

**HIGHAM MEMORIAL HALL**

England & Wales - Charity number 271461

---

# Accounts

---

**Higham Memorial Hall Association**  
**Annual Report and Financial Statements**  
**For the Year Ended 31 August 2021**

# Higham Memorial Hall Association

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-10

## Higham Memorial Hall Association

### Charity Reference and Administrative Details

<b>Charity registration number</b>	271461
<b>Trustees</b>	Mr K Bradley, Chairman Mr P Morriss, Vice Chairman Mrs F Bradley, Secretary Miss R Martin, Treasurer Mr R George Mr C Phillips Mr D Lewing Mrs J Lewing Mrs M Knight
<b>Registered office</b>	School Lane Higham Kent ME5 7JL
<b>Banker and investment managers</b>	Santander Bootle Merseyside L30 4GB
<b>Independent Examiner</b>	King & Taylor (12 Limited) 123 Cross Lane East Gravesend Kent DA12 5HA

# Higham Memorial Hall Association

## Trustees' Annual Report

The Trustees present their report together with the unaudited financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr K Bradley, Chairman  
Mr P Morriss, Vice Chairman  
Mrs F Bradley, Secretary  
Miss R Martin, Treasurer  
Mr R George

Mrs M Knight was appointed on 24 September 2021

Mr C Phillips was appointed on 14 October 2021

Mr D Lewing was appointed on 14 October 2021

Mrs J Lewing was appointed on 14 October 2021

### Objectives and aims

The lease of the hall at the date of preparation of the Accounts has ceased and a new one cannot be agreed upon, however, there is a signed agreement, as a Hall Committee, the Parish council wish the Trust to continue, which it has been doing.

Details of the financial results for the year can be found in the attached receipts and payments accounts.

### Objectives, strategies and activities

No one expected the year that we have just had and with lockdowns the hall has been open & shut, open & shut, but the majority shut. We would like to thank all the Hirer's of the hall for their understanding that this has been totally outside of our control.

As we mention every year, we still urgently need more volunteers to join the Committee, both as elected members and representatives of the organisations that use the Hall. The present Committee are mostly of mature years, and we would like to see some younger members of the community joining us, to ensure the future of the hall.

When we are open, our weekdays are fully booked with a vast range of groups from Irish dancing to ballet, from sweaty mama to HIARA from dog training to Scouts. Weekends are when the larger train shows, guinea pig shows and private bookings take place, but our dates do go very quickly.

The Committee members, as usual, are committed to ensure the continuance of the Hall as an asset to Higham and its residents. A massive thank you to each of them for their time and help.

### Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Higham Memorial Hall Association

### Trustees' Annual Report

#### Use of volunteers

The Charity uses volunteers in order to meet its charitable objectives.

#### Financial review

#### Policy on reserves

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due.

#### Investment policy and objectives

Investment powers are conferred by the Trust Deed which imposes no specific restrictions.

#### Structure, governance and management

#### Nature of governing document

The Higham Memorial Hall Association is an unincorporated charity registered with the Charity Commission in England and Wales. The governing document is the Trust Deed dated July 1974.

#### Induction and training of trustees

Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the Trust.

#### Major risks and management of those risks

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and controls are in place to mitigate the Charity's exposure to these risks.

#### Financial instruments

#### Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity and signed on its behalf by:



Mr K Bradley  
Trustee

Date :

9/11/21.

## Higham Memorial Hall Association

### Independent Examiner's Report to the Trustees of Higham Memorial Hall Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 6 to 13.

#### 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 2006 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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. I confirm that no 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 charity 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.

Signed: *J T Durell*

J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA

Date *12 November 2021*

## Higham Memorial Hall Association

### Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31 August 2021

	Note	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
<b>Charitable Activities</b>					
Lettings	3	5,077	-	5,077	11,354
<b>Income from other trading activities</b>					
Fundraising events	3	5	-	5	1,022
<b>Other income</b>					
Government grant	3	24,288	-	24,288	10,000
Interest receivable	3	53	-	53	98
<b>Total income and endowments</b>		29,423	-	29,423	22,474
<b>Expenditure on:</b>					
Wages and salaries		947	-	947	2,394
Rent and rates		305	-	305	506
Insurance		1,323	-	1,323	830
Independent examination fee	4	576	-	576	559
Light and heat		1,678	-	1,678	1,968
Repairs and renewals		15,009	-	15,009	15,560
Licences		117	-	117	433
Donation		50	-	50	-
Sundry expenses		932	-	932	2,333
<b>Total expenditure</b>		(20,937)	-	(20,937)	(24,523)
<b>Net income/(expenditure)</b>		8,486	-	8,486	(2,049)
<b>Other recognised gains/(losses)</b>					
Losses on disposal of land and buildings		-	-	-	(392,765)
<b>Net movement in funds</b>		8,486	-	8,486	(394,814)
<b>Reconciliation of funds:</b>					
Total funds brought forward	7	20,849	-	20,849	415,663
<b>Total funds carried forward</b>	7	29,335	-	29,335	20,849

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

# Higham Memorial Hall Association

## Balance Sheet At 31 August 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Prepayments		2,460	-
Cash at bank and in hand		27,451	21,408
<b>Creditors: amounts falling due within one year</b>	6	<u>(576)</u>	<u>(559)</u>
<b>Net current assets</b>		<u>29,335</u>	<u>20,849</u>
<b>Total assets less current liabilities</b>		<u>29,335</u>	<u>20,849</u>
<b>Net assets</b>		<u>29,335</u>	<u>20,849</u>
<b>Charity Funds</b>			
Restricted funds	7	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>	7	<u>29,335</u>	<u>20,849</u>
<b>Total charity funds</b>	7	<u>29,335</u>	<u>20,849</u>

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr K Bradley, Trustee

Date: 9/11/21

The notes on pages 9 to 12 form part of these financial statements.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

The charity is a trust registered by the Charity commission in England and Wales and governed by the Schemes dated 10<sup>th</sup> July 1978 and 26 March 1997. The registered address is given on page 2 of these financial statements. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. These include funds for repairs and maintenance and extraordinary repair reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from investments in the form of dividends and interest is included in the financial statements when declared.

Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be reliably measured and is not deferred.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of running and maintaining the Hall. Other expenditure represents those items not falling into the above category.

#### (e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

#### (f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land	Nil
Leasehold improvements	Over the life of the lease
Fixtures and fittings	Straight line over 5 years

#### (g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 3 Income

	2021	2020
	£	£
Lettings	5,077	11,354
Fundraising	5	1,022
Interest received	53	98
Government grant	24,288	10,000
	<u>29,423</u>	<u>22,474</u>

Income from charitable activities was £5,077 (2020 - £11,354) of which £Nil (2020 - £Nil) was attributable to restricted and £5,077 (2020 - £11,354) was attributable to unrestricted funds.

#### 4 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £576 (2020 - £559).

#### 5 Tangible fixed assets

In 1972, a 45 year lease was signed between Higham Parish Council and the Higham Memorial Hall trustees which expired in 2017. As a temporary measure, a lease has been granted for an indefinite period which can be amended by mutual consent. The two parties remain in negotiations to formalise a new lease. The land and property are owned by Higham Parish Council and as no lease was finalised by 31 August 2020, the land and property were disposed of in that period.

#### 6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	576	559
Total	<u>576</u>	<u>559</u>

## Higham Memorial Hall Association

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 7 Fund reconciliation

##### Funds

	Balance at 1 Sept 2020 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2021 £
<b>Unrestricted</b>					
General reserve	20,849	29,423	(20,937)	-	29,335
Restricted reserve	-	-	-	-	-
	<u>20,849</u>	<u>29,423</u>	<u>(20,937)</u>	<u>-</u>	<u>29,335</u>

	Balance at 1 Sept 2019 £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 Aug 2020 £
<b>Unrestricted</b>					
General reserve	297,898	22,474	(24,523)	(275,000)	20,849
Restricted reserve	117,765	-	-	(117,765)	-
	<u>415,663</u>	<u>22,474</u>	<u>(24,523)</u>	<u>(392,765)</u>	<u>20,849</u>