

VILLAGE HALL BOROUGH GREEN

England & Wales · Charity number 302687

Details

Other names BOROUGH GREEN VILLAGE HALL

Status Registered

Legal form Other

Registered 1965-06-01

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

Contact

Address Village Hall
High Street
Borough Green
Sevenoaks
Kent
TN15 8BJ

Phone 01732 646040

Email boroughgreenvillagehall@gmail.com

Website <https://boroughgreenvillagehall.co.uk/>

Activities

Objects: VILLAGE HALL.

Activities: Provision of facilities for recreational purposes, such as a) local dramatic groups, b) local keep fit organisations, c) indoor sports activities such as badminton d) local young persons club meeting facilities and e) various discussion groups: the above come from the local surrounding areas in the immediate area of Borough Green.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOROUGH GREEN AND IMMEDIATE NEIGHBOURHOOD
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£107,551	£38,644	-	-
2023-12-31	£38,794	£44,159	-	-
2022-12-31	£40,573	£32,100	-	-
2021-12-31	£48,677	£34,578	-	-
2020-12-31	£32,360	£33,427	-	-

Trustees

Name	Role	Appointed
Bryan Edward Rawlins	Chair	2024-07-22
David Peirce		2024-07-22
Jayne Peirce		2024-07-22

VILLAGE HALL BOROUGH GREEN

England & Wales - Charity number 302687

Accounts

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31 December 2024

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Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

Mrs J Peirce	Elected
Mr B Rawlins	Elected
Mr D Peirce	Elected

Correspondence Address

47, Tolley Mead, Borough Green, Kent TN15 8EJ

Independent Examiner

Margaret Pretorius, Hillside House Gravesend Road, Wrotham, Sevenoaks, TN15 7JH

Bankers

NatWest, 43 Swan Street, West Malling, Kent ME19 6HF

Charity Number

302687

Trustees Report for the Year Ended 31 December 2024

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2024.

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under number 302687.

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighborhood, without distinction of sex, race, political and religious or other opinions and in particular for 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 inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried out.

Financial Review

The financial surplus is £68,907 (2023 deficit £5,365). The position of the trust at the year end is healthy, with total net assets of £233,137 (2023 £164,230).

However, the trustees consider "free reserves" to be cash and investments and this has increased from £113,677 in 2023 to £173,515 in 2024. It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall.

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- Principle 1 - There must be an identifiable benefit or benefits
- Principle 2 - Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall. The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Mr B Rawlins

47, Tolsey Mead
Borough Green
Kent
TN15 8EJ

April, 2025

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2024, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Margaret Pretorius CGMA



Hillside House
Gravesend Road
Wrotham
Sevenoaks
TN15 7JH

Charity number: 302687

17 April, 2025
Page 4

**Statement of Financial Activities
Year ended 31 December 2023**

		2024	2023
		£	£
INCOMING RESOURCES			
Investment Income	2	55,000	1,047
Incoming resources from charitable activities			
Hall Fee Income		51,928	37,747
Grants Receivable		0	0
Other Income		623	
TOTAL INCOMING RESOURCES		107,551	38,794
RESOURCES EXPENDED			
Cost of generating funds			
Booking Secretary's expenses		0	260
Total costs of generating funds	3	0	260
Charitable Activities			
Water, refuse and sewerage		2,404	2,724
Insurance		1,818	1,677
Light and heat		6,836	9,491
Repairs, renewals and maintenance		9,936	16,349
Cleaning		10,390	7,887
Depreciation		4,089	2,068
Printing, postage and stationery		0	111
Professional		2,938	3,424
Rates		233	168
Total charitable expenditure		38,644	43,899
TOTAL RESOURCES EXPENDED		38,644	44,159
NET SURPLUS/(DEFICIT)	4	68,907	-5,365
Total Funds brought forward		164,230	169,595
TOTAL FUNDS CARRIED FORWARD		233,137	164,230

Balance Sheet
As at 31 December 2024

		2024		2023
		£	£	£
FIXED ASSETS				
Tangible Fixed Assets	5	51,052		47,057
CURRENT ASSETS				
Debtors	6	9,964		3,880
Investments	7	53,324		53,324
Prepayments		100		-
Cash at bank and in hand		120,191		60,353
			183,579	117,557
CREDITORS:				
Amounts falling due in less than one year	8	1,494		384
NET CURRENT ASSETS			182,085	117,173
NET ASSETS			233,137	164,230
FUNDS				
Unrestricted Funds				
General Fund	9	233,137		164,230
TOTAL FUNDS			233,137	164,230

Notes

(forming part of the financial statements)

1. Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Notes (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 20% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2. Investment Income

	2024	2023
	£	£
Interest receivable on cash deposits	-	1,047
Nationwide Bond	55,000	

3. Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £0 2024 (2023 £260). This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 0 (2016:1) Trustee. This is disclosed on the face of the SOFA.

4. Net Incoming Resources

Net incoming resources are stated after charging:

	2024	2023
	£	£
Depreciation	4,089	2,068

Notes (continued)

5. Tangible Fixed Assets

	Freehold Land and Buildings £	Freehold Improvements £	Leasehold Improvements £	Furniture Fixtures and Fittings £	£
Cost:					
As at 1 January 2024	38,784	59,595		12,223	110,602
Additions			8,084		
As at 31 December 2024	38,784	59,595	8,084	12,223	110,602
Accumulated Depreciation					
As at 1 January 2024		51,747		11,798	63,545
Charge for the year		1,962	2,021	106	2,068
As at 31 December 2024		53,709	6,063	11,904	65,613
Net Book Value					
As at 31 December 2024	38,784	5,886	6,063	319	51,052
As at 31 December 2023	38,784	7,848		425	47,057

6. Debtors

	2024 £	2023 £
Other Debtors	3,880	3,880
Hall letting fees	6,084	
	9,964	3,880

7. Investments

Nationwide Deposit	53,324	53,324
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Notes (continued)

8. Creditors: Amounts due in less than one year

	2024	2023
	£	£
Accruals	1,110	
Deferred Income	384	384
	1,494	384

Deferred Income

	At 01-Jan-24	Released in Current year	Deferred in Current year	At 31-Dec-24
	£	£	£	£
Deferred Grant Income	384	0		384

9. Movement in Funds

	At 01-Jan-24	Income	Expenditure	At 31-Dec-24
	£	£	£	£
General Fund	164,230	107,551	38,644	233,137

VILLAGE HALL BOROUGH GREEN

England & Wales - Charity number 302687

Accounts

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31 December 2023

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Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

Mrs M Vick	Elected
Mr B Rawlins	Elected
Mr D Peirce	Co-opted

Correspondence Address

47, Tolsley Mead, Borough Green, Kent TN15 8EJ

Independent Examiner

Gilbert Stark, 16 Tilton Road, Borough Green, Kent TN15 8RS

Bankers

NatWest, 43 Swan Street, West Malling, Kent ME19 6HF

Charity Number

302687

Trustees Report for the Year Ended 31 December 2023

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2023.

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under number 302687.

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighborhood, without distinction of sex, race, political and religious or other opinions and in particular for 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 inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried out.

Financial Review

The financial deficit is £5,365 (2022 surplus £8,159). The position of the trust at the year end is healthy, with total net assets of £164,230 (2022 £169,595).

However, the trustees consider "free reserves" to be cash and investments and this has decreased from £116,489 in 2022 to £113,677 in 2023. It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall. Current reserves represent 257% of expenditure for 2023.

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- Principle 1 - There must be an identifiable benefit or benefits
- Principle 2 - Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall. The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Mr B Rawlins

47, Tolsey Mead
Borough Green
Kent
TN15 8EJ

May, 2024

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2023, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilbert Stark FCCA



16 Tilton Road
Borough Green
Kent TN15 8RS

21 March, 2024

**Statement of Financial Activities
Year ended 31 December 2023**

		2023	2022
		£	£
INCOMING RESOURCES			
Investment Income	2	1,047	522
Incoming resources from charitable activities			
Hall Fee Income		37,747	40,051
Grants Receivable		0	0
TOTAL INCOMING RESOURCES		38,794	40,573
RESOURCES EXPENDED			
Cost of generating funds			
Booking Secretary's expenses		260	314
Total costs of generating funds	3	260	314
Charitable Activities			
Water, refuse and sewerage		2,724	535
Insurance		1,677	1,600
Light and heat		9,491	8,455
Repairs, renewals and maintenance		16,349	8,406
Cleaning		7,887	7,594
Depreciation		2,068	2,585
Printing, postage and stationery		111	168
Professional		3,424	2,292
Rates		168	465
Total charitable expenditure		43,899	32,100
TOTAL RESOURCES EXPENDED		44,159	32,414
NET SURPLUS/(DEFICIT)	4	-5,365	8,159
Total Funds brought forward		169,595	161,436
TOTAL FUNDS CARRIED FORWARD		164,230	169,595

Balance Sheet
As at 31 December 2023

		£	2023 £	£	2022 £
FIXED ASSETS					
Tangible Fixed Assets	5		47,057		49,125
CURRENT ASSETS					
Debtors	6		3,880		4,461
Investments	7		53,324		53,257
Cash at bank and in hand			60,353		63,232
			117,557		120,950
CREDITORS:					
Amounts falling due in less than one year	8		384		480
NET CURRENT ASSETS			117,173		120,470
NET ASSETS			164,230		169,595
FUNDS					
Unrestricted Funds					
General Fund	9		164,230		169,595
TOTAL FUNDS			164,230		169,595

Notes

(forming part of the financial statements)

1. Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Notes (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 20% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2. Investment Income

	2023	2022
	£	£
Interest receivable on cash deposits	1,047	522

3. Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £260 (2022 £0) This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 1 (2016:1) Trustee. This is disclosed on the face of the SOFA.

4. Net Incoming Resources

Net incoming resources are stated after charging:

	2023	2022
	£	£
Depreciation	2,068	2,585

Notes (continued)

5. Tangible Fixed Assets

	Freehold Land and Buildings £	Freehold Improvements £	Furniture Fixtures and Fittings £	Total £
Cost:				
As at 1 January 2023	38,784	59,595	12,223	110,602
Additions				
As at 31 December 2023	38,784	59,595	12,223	110,602
Accumulated Depreciation				
As at 1 January 2023		49,785	11,692	61,477
Charge for the year		1,962	106	2,068
As at 31 December 2023		51,747	11,798	63,545
Net Book Value				
As at 31 December 2023	38,784	7,848	425	47,057
As at 31 December 2022	38,784	9,810	531	49,125

6. Debtors

	2023 £	2022 £
Hall letting fees	3,880	4,461
	3,880	4,461

7. Investments

Nationwide Deposit	53,324	53,257
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Notes (continued)

8. Creditors: Amounts due in less than one year

	2023	2022
	£	£
Accruals	-	
Deferred Income	384	480
	384	480

Deferred Income

	At 01-Jan-23	Released in Current year	Deferred in Current year	At 31-Dec-23
	£	£	£	£
Deferred Grant Income	480	96		384

9. Movement in Funds

	At 01-Jan-23	Income	Expenditure	At 31-Dec-23
	£	£	£	£
General Fund	169,595	38,794	44,159	164,230

VILLAGE HALL BOROUGH GREEN

England & Wales - Charity number 302687

Accounts

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31 December 2022

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Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

Mrs. P Moorcroft	Community representative
Mrs. M. Vick	Elected
Mr A Hurll	Borodara representative
Mrs. L Hill	Elected
Mrs. J Taylor	Co-opted
Mr. H Ahamed	Community representative
Mrs M White	Tuesday Ladies Club Representative
Mr. B Rawlins	

Correspondence Address

32, Station Road, Borough Green TN15 8EY

Independent Examiner

Gilbert Stark, 16, Tilton Road, Borough Green, TN15 8RS

Bankers

NatWest, 43, Swan Street, West Malling ME19 6HF

Charity Number

302687

Charity Number: 302687

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- Principle 1 - There must be an identifiable benefit or benefits
- Principle 2 - Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall.

The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Ms. L Hill
Chairman

28 Station Road
Borough Green
TN15 8EY

June, 2023

Trustees Report for the Year Ended 31 December 2022

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2022

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under number 302687.

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

There are no relationships between the trustees and any related parties. The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighborhood, without distinction of sex, race, political and religious or other opinions and in particular for 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 inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried out.

Financial Review

The financial surplus is £8,159 (2021 £14,099). The position of the trust at the year end is healthy, with total net assets of £169,515 (2021 £161,436)

However, the trustees consider "free reserves" to be cash and investments and this has increased from £107,057 in 2021 to £116,489 in 2022. It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall. Current reserves represent 508% of expenditure for 2022.

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2022, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilbert Stark FCCA



16, Tilton Road
Borough Green
Kent TN15 8RS
29 May, 2023

**Statement of Financial Activities
Year ended 31 December 2022**

		2022	2021
		£	£
INCOMING RESOURCES			
Investment Income	2	522	399
Incoming resources from charitable activities			
Hall Fee Income		40,051	31,419
Grants Receivable		0	16,859
TOTAL INCOMING RESOURCES		40,573	48,677
RESOURCES EXPENDED			
Cost of generating funds			
Booking Secretary's expenses		314	0
Total costs of generating funds	3	314	0
Charitable Activities			
Water, refuse and sewerage		535	3,854
Insurance		1,600	1,510
Light and heat		8,455	3,301
Repairs, renewals and maintenance		8,406	17,589
Cleaning		7,594	4,881
Depreciation		2,585	3,231
Printing, postage and stationery		168	
Professional		2,292	
Rates		465	212
Total charitable expenditure		32,100	34,578
TOTAL RESOURCES EXPENDED		32,414	34,578
NET SURPLUS/(DEFICIT)	4	8,159	14,099
Total Funds brought forward		161,436	147,337
TOTAL FUNDS CARRIED FORWARD		169,595	161,436

Balance Sheet
As at 31 December 2022

		£	2022 £	£	2021 £
FIXED ASSETS					
Tangible Fixed Assets	5		49,125		51,710
 CURRENT ASSETS					
Debtors	6	4,461		3,270	
Investments	7	53,257		52,900	
Cash at bank and in hand		63,232		54,157	
			120,950		110,327
 CREDITORS:					
Amounts falling due in less than one year	8		480		601
 NET CURRENT ASSETS			120,470		109,726
 NET ASSETS			169,595		161,436
 FUNDS					
 Unrestricted Funds					
General Fund	9		169,595		161,436
 TOTAL FUNDS			169,595		161,436

Notes

(forming part of the financial statements)

1. Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Notes (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 20% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2. Investment Income

	2022	2021
	£	£
Interest receivable on cash deposits	522	399

3. Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £314 (2020 £0). This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 1 (2016:1) Trustee. This is disclosed on the face of the SOFA.

4. Net Incoming Resources

Net incoming resources are stated after charging:

	2022	2021
	£	£
Depreciation	2,585	3,231

Notes (continued)

5 Tangible Fixed Assets

	Freehold Land and Buildings	Freehold improvements	Furniture Fixtures & Fittings	Total
	£	£	£	£

Cost:

As at 1 January 2022	38,784	59,595	12,223	110,602
Additions				
As at 31 December 2022	38,784	59,595	12,223	110,602

Accumulated Depreciation

As at 1 January 2022		47,333	11,559	58,892
Charge for the year		2,452	133	2,585
As at 31 December 2022		49,785	11,692	61,477

Net Book Value

As at 31 December 2022	38,784	9,810	531	49,125
As at 31 December 2021	38,784	12,262	664	51,710

6 Debtors

	2022	2021
	£	£
Hall letting fees	4,461	3,270
	4,461	3,270

7 Investments

Nationwide Deposit	53,257	52,503
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Notes (continued)

8 Creditors : Amounts due in less than one year

	2022	2022
	£	£
Accruals	-	
Deferred Income	480	601
	480	601

Deferred Income

	At 01-Jan-22	Released in Current year	Deferred in Current year	At 31-Dec-22
	£	£	£	£
Deferred Grant Income	601	121	0	480

9 Movement in Funds

	At 01-Jan-22	Income	Expenditure	At 31-Dec-22
	£	£	£	£
General Fund	161,436	40,573	32,414	169,595

VILLAGE HALL BOROUGH GREEN

England & Wales - Charity number 302687

Accounts

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31st December 2021

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Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

Mrs P Moorcroft	Community representative
Mrs M. Vick	Elected
Mr A Hurll	Borodara representative
Mrs L Hill	Elected
Mrs J Taylor	Co-opted
Mr H Ahamed	Community representative
Mrs M White	Tuesday Ladies Club Representative
Mr B Rawlins	

Correspondence Address

32, Station Road, Borough Green TN15 8EY

Independent Examiner

Gilbert Stark, 16, Tilton Road, Borough Green, TN15 8RS

Bankers

NatWest, 43, Swan Street, West Malling ME19 6HF

Charity Number

302687

Trustees Report for the Year Ended 31 December 2021

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2021.

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

There are no relationships between the trustees and any related parties. The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighbourhood, without distinction of sex, race, political and religious or other opinions and in particular for 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 inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried

Financial Review

The financial surplus is £14,099 (2020 deficit £1,067). The position of the trust at the year end is healthy, with total net assets of £161,436 (2020 : £147,337)

However, the trustees consider "free reserves" to be cash and investments and this has increased from £93,147 in 2020 to £107,057 in 2021. It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall. Current reserves represent 309% of expenditure for 2021.

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- Principle 1 - There must be an identifiable benefit or benefits
- Principle 2 - Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall.

The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Ms. L Hill
Chairman

28 Station Road
Borough Green
Kent TN15 8EY
June, 2022



18/7/2022

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2021, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilbert Stark FCCA



16, Tilton Road
Borough Green
Kent TN15 8RS
07 June, 2022

**Statement of Financial Activities
Year ended 31 December 2021**

		2021	2020
		£	£
INCOMING RESOURCES			
Investment Income	2	399	438
Incoming resources from charitable activities			
Hall Fee Income		31,419	20,318
Grants Receivable		16,859	11,604
TOTAL INCOMING RESOURCES		48,677	32,360
RESOURCES EXPENDED			
Cost of generating funds			
Booking Secretary's expenses		0	60
Total costs of generating funds	3	0	60
Charitable Activities			
Water, refuse and sewerage		3,854	1,358
Insurance		1,510	1,431
Light and heat		3,301	4,287
Repairs, renewals and maintenance		17,589	16,657
Cleaning		4,881	5,431
Depreciation		3,231	4,039
Printing, postage and stationery			
Sundry			
Rates		212	164
Total charitable expenditure		34,578	33,367
TOTAL RESOURCES EXPENDED		34,578	33,427
NET SURPLUS/(DEFICIT)	4	14,099	-1,067
Total Funds brought forward		147,337	148,404
TOTAL FUNDS CARRIED FORWARD		161,436	147,337

Balance Sheet
As at 31 December 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible Fixed Assets	5		51,710		54,941
CURRENT ASSETS					
Debtors	6		3,270		
Investments	7		52,900	52,503	
Cash at bank and in hand			54,157	40,644	
			110,327		93,147
CREDITORS:					
Amounts falling due in less than one year	8		601		751
NET CURRENT ASSETS			109,726		92,396
NET ASSETS			161,436		147,337
FUNDS					
Unrestricted Funds					
General Fund	9		161,436		147,337
TOTAL FUNDS			161,436		147,337

Notes

(forming part of the financial statements)

1 Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 20% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2 Investment Income

	2021	2020
	£	£
Interest receivable on cash deposits	399	438

3 Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £0 (2020 : £60) This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 1 (2020 : 1) Trustee. This is disclosed on the face of the SOFA.

4 Net Incoming Resources

Net incoming resources are stated after charging:

	2021	2020
	£	£
Depreciation	3,231	4,039

5 Tangible Fixed Assets

	Freehold Land and Buildings £	Freehold improve- ments £	Furniture Fixtures & Fittings £	Total £
Cost:				
As at 1 January 2021	38,784	59,595	12,223	110,602
Additions				
As at 31 December 2021	38,784	59,595	12,223	110,602
 Accumulated Depreciation				
As at 1 January 2021		44,268	11,393	55,661
Charge for the year		3,065	166	3,231
As at 31 December 2021		47,333	11,559	58,892
 Net Book Value				
As at 31 December 2021	38,784	12,262	664	51,710
As at 31 December 2020	38,784	19,159	1,037	54,941

6 Debtors

	2021 £	2020 £
Hall letting fees	3,270	0
	3,270	0

7 Investments

	2021 £	2020 £
	52,900	52,503
	52,900	52,503

8 Creditors : Amounts due in less than one year

	2021	2020
	£	£
Accruals	0	0
Deferred Income	601	751
	601	751

	At 01-Jan-21	Released in Current year	Deferred in Current year	At 31-Dec-21
	£	£	£	£
Deferred Income	751	150	0	601

9 Movement in Funds

	At 01-Jan-21	Income	Expenditure	At 31-Dec-21
General Fund	147,337	48,677	34,578	161,436

VILLAGE HALL BOROUGH GREEN

England & Wales - Charity number 302687

Accounts

BOROUGH GREEN VILLAGE HALL

Trustees' Report and Financial Statements

Charity number 302687

31 December 2020

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Legal and Administrative Details

Custodian Trustee

The Official Receiver for Charities

Trustees

Mrs. B Cheeseman	Elected
Mrs. P Moorcroft	Community representative
Mrs. M. Vick	Elected
Mr A Hurl	Borodara representative
Mrs. L Hill	Elected
Mrs. J Taylor	Co-opted
Mr. H Ahamed	Community representative
Mrs M White	Tuesday Ladies Club Representative
Mrs. S. Gould	Parish Council representative

Correspondence Address

32, Station Road, Borough Green TN15 8EY

Independent Examiner

Gilbert Stark, 16, Tilton Road, BoroughGreen, TN15 8RS

Bankers

NatWest, 43, Swan Street, West Malling ME19 6HF

Charity Number

302687

Trustees Report for the Year Ended 31 December 2020

The trustees have the pleasure of submitting their report together with the accounts for the year ended 31 December 2018

Reference and Administrative Details

Borough Green Village Hall operates under a constitution dated 20 November 1964 and is a registered charity under number 302687.

Structure, Governance and Management

The Management Committee is comprised of three trustees elected at the Annual General Meeting, up to six "representative" trustees nominated by village organisations plus, where necessary, co-opted trustees deemed or members co-opted by the elected and "representative" trustees. Any decision to discontinue use of the Hall or to sell the property are subject to approval at a general meeting of the inhabitants in accordance with the trust deed.

There are no relationships between the trustees and any related parties. The work of the Management Committee is conducted entirely by volunteers.

Objectives and Activities

The trust property was formed for the purposes of a village hall for the use of the inhabitants of the area of Borough Green and the immediate neighborhood, without distinction of sex, race, political and religious or other opinions and in particular for 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 inhabitants.

The ongoing policy of the Trustees is to maintain the Hall in good condition and improve the facilities offered for the benefit of the inhabitants.

Achievements and Performance

The Village Hall has been cleaned, maintained and insured throughout the year with any necessary repairs carried out.

Financial Review

The financial deficit is £1,067 (2019 surplus £1,332). The position of the trust at the year end is healthy, with total net assets of £146,666 (2019: £148,404)

However, the trustees consider "free reserves" to be cash and investments and this has increased from £ 82,618 in 2018 to £86,926 in 2019 . It is the policy of the Trustees, wherever possible, to maintain a minimum of at least a year's expenditure in free reserves plus a provision for unforeseen future maintenance projects deemed necessary for the maintenance or improvement of the Hall. Current reserves represent 275% of expenditure for 2020.

Risk Management

The trustees consider that the main risk to the charity is damage or structural issues with the Hall.

However, the hall was given a clean bill of health in 1999 by structural engineers and the surveyor who carried out the original survey has this year advised that while no further structural survey is needed regular maintenance should be kept up-to-date. As this is an ageing building (erected in 1964) maintenance is expensive but the Hall is well able to meet such costs.

The trustees also continue to invest in improved security to help prevent malicious damage to the hall.

Public Benefit

The Charities Act 2006 ("the Act") now requires the Trustees to report on how their activities meet the definition of "public benefit" contained within the definition of charitable purpose in the Act. There are two key principles of public benefit which are:

- There must be an identifiable benefit or benefits
- Benefit must be to the public or a section of the public.

The identifiable benefit of the Borough Green Village Hall ("the Hall") is that it provides the community with three spaces of varying size in which to carry out social and leisure pursuits. For example, the Hall is used by a local Amateur dramatics society, several clubs and organisations, also for private parties. The hall is also available for small businesses to use. For example, the hall is used extensively by the Caroline Clare School of Dance providing dance tuition to all ages.

The use of the hall is not restricted. Hirers of the Hall can be anyone over the age of 18 and, although the Charity was established with the aim of providing a Hall to the inhabitants of Borough Green and the surrounding area, any person no matter where they live is entitled to hire any of the three spaces in the Hall.

The Trustees have to charge a fee for the use of the Hall. This is because the hall receives no income from donations or other voluntary fundraising sources. The aim of the fee charged is to cover costs and to set aside funds for future maintenance and upgrades to the Hall. The fee charged does not prevent those in poverty from using the hall. No person benefits privately from the hall; all the Trustees are unpaid volunteers and the Hall has no employees.

This report was approved by the Committee and signed on their behalf by:

Ms. L Hill
Chairman

28 Station Road
Borough Green
TN15 8EY

4/10/21

Independent Examiner's Report

I report to the trustees of Borough Green Village Hall (the Charity) on the accounts for the year ended 31 December 2020, which are set out on pages 5 to 10.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilbert Stark FCCA

16, Tilton Road
Borough Green
Kent TN15 8RS
19 May, 2020

Statement of Financial Activities
Year ended 31 December 2020

		2020	2019
		£	£
INCOMING RESOURCES			
Investment Income	2	438	427
Incoming resources from charitable activities			
Hall Fee Income		20,318	38,633
Grants Receivable		11,604	235
TOTAL INCOMING RESOURCES		32,360	39,295
RESOURCES EXPENDED			
Cost of generating funds			
Booking Secretary's expenses		60	180
Total costs of generating funds	3	60	180
Charitable Activities			
Water, refuse and sewerage		1,358	951
Insurance		1,431	1,422
Light and heat		4,287	3,632
Repairs, renewals and maintenance		16,657	14,762
Cleaning		5,431	10,698
Depreciation		4,039	5,049
Printing, postage and stationery			35
Sundry			420
Rates		164	814
Total charitable expenditure		33,367	37,783
TOTAL RESOURCES EXPENDED		33,427	37,963
NET SURPLUS/(DEFICIT)	4	-1,067	1,332
Total Funds brought forward		148,404	147,072
TOTAL FUNDS CARRIED FORWARD		147,337	148,404

Balance Sheet
As at 31 December 2020

		£	2020 £	£	2019 £
FIXED ASSETS					
Tangible Fixed Assets	5		54,941		58,980
 CURRENT ASSETS					
Debtors	6			3,437	
Investments	7	52,503		4	52,083
Cash at bank and in hand		40,644			34,843
				93,147	90,363
CREDITORS:					
Amounts falling due in less than one year	8			751	939
NET CURRENT ASSETS				92,396	89,424
NET ASSETS				147,337	148,404
 FUNDS					
Unrestricted Funds					
General Fund	9		147,337		148,404
TOTAL FUNDS				147,337	148,404

Notes

(forming part of the financial statements)

1. Accounting Policies

Basis of Preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005, and with applicable accounting standards and the Charities Act 1983. The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current and preceding period.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance and measurability of receipt.

Donations and Gifts

Donations are recognised in the statement of financial activities when the cash has been received.

Investment Income

Investment income represents monies earned on the Hall deposit account and is accounted for when receivable.

Hall Fee Income

Hall income represents fees charged for the use of the hall by the community. Cash collections to which the Hall is entitled but which have not been received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.

Grants Receivable

Grants are recognised in the Statement of Financial Activities when the conditions for receipt of the grant have been complied with. Where grant income is received for an asset which is also capitalised, the grant is deferred and released to the Statement of Financial Activities on the same basis as the asset to which it relates is charged to the Statement of Financial Activities. Deferred grant income is recognised within creditors.

Charitable Expenditure

Charitable expenditure includes all expenditure directly related to the objects of the Hall and comprises the following:

Costs relating to running and maintaining the hall

Costs relating to running and maintaining the hall are accounted for when payable.

Notes (continued)

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible Fixed Assets are stated in the Balance Sheet at cost plus subsequent costs capitalised, less depreciation. Depreciation on Furniture, Fixtures & Fittings and Freehold Improvements is charged at 20% on a reducing balance basis.

No depreciation is charged on freehold properties. The Hall was valued in February 2003 at £576,000 and it is the opinion of the Trustees that the value of the Hall does not need impairing.

Funds

The charity maintains only unrestricted general funds. These are funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Hall.

2. Investment Income

	2020	2019
	£	£
Interest receivable on cash deposits	438	235

3. Information Regarding Trustees

During the year, the total expenses reimbursed to the Trustees amounted to £60 (2019 £180). This represents the reimbursement of costs incurred in the furtherance of their duties as Trustees and was paid to 1 (2016:1) Trustee. This is disclosed on the face of the SOFA.

4. Net Incoming Resources

Net incoming resources are stated after charging:

	2019	2018
	£	£
Depreciation	4,039	5,049

Notes (continued)

5 Tangible Fixed Assets

	Freehold Land and Buildings £	Freehold improvements & Fittings £	Furniture Fixtures £	Total £
Cost:				
As at 1 January 2020	38,784	59,595	12,223	110,602
Additions				
As at 31 December 2020	38,784	59,595	12,223	110,602
 Accumulated Depreciation				
As at 1 January 2020		40,436	11,186	51,622
Charge for the year		3,832	207	4,039
As at 31 December 2020		44,268	11,393	55,661
 Net Book Value				
As at 31 December 2020	38,784	15,327	830	54,941
As at 31 December 2019	38,784	19,159	1,037	58,980

6 Debtors

	2020 £	2019 £
Hall letting fees	0	3,437
	0	3,437

Notes (continued)

8 Creditors : Amounts due in less than one year

	2020	2019
	£	£
Accruals	-	
Deferred Income	751	939
	751	939

Deferred Income

	At 01-Jan-20	Released in Current year	Deferred in Current year	At 31-Dec-20
	£	£	£	£
Deferred Grant Income	939	188	0	751

9 Movement in Funds

	At 01-Jan-20	Income	Expenditure	At 31-Dec-20
	£	£	£	£
General Fund	148,404	32,360	33,427	147,337